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TITLE 6—AGRICULTURAL CREDIT

Chapter III—Farmers Home Administration, Department of Agriculture

Subchapter B—Farm Ownership Loans

PART 311—BASIC REGULATIONS

SUBPART B—LOAN LIMITATIONS

AVERAGE VALUES OF FARMS AND INVESTMENT LIMITS; CERTAIN STATES

For the purposes of title I of the Bankhead-Jones Farm Tenant Act, as amended, average values of efficient family-type farm-management units and investment limits for the counties identified below are determined to be as herein set forth. The average values and investment limits heretofore established for said counties, which appear in the tabulations of average values and investment limits under § 311.30, Chapter III, Title 6 of the Code of Federal Regulations, are hereby superseded by the average values and investment limits set forth below for said counties.

FLORIDA

County	Average value	Investment limit
Baker	$10,000	$10,000
Bay	12,000	12,000
Gulf	12,000	12,000
Liberty	12,000	12,000
Okaloosa	12,000	12,000
Putnam	12,000	12,000
Taylor	9,500	9,500
Wakulla	10,000	10,000
Walton	12,000	12,000

MONTANA

Lake	$16,000	$12,000

NEW JERSEY

Gloucester	$15,000	$12,000

NEW YORK

Albany	$15,000	$12,000
Allegany	11,000	11,000
Broome	12,500	12,000
Cattaraugus	11,000	11,000
Cayuga	12,000	12,000
Chautauqua	11,000	11,000
Chemung	12,000	12,000
Chenango	10,000	10,000
Clinton	10,400	10,400

NEW YORK—Continued

County	Average value	Investment limit
Columbia	$15,000	$12,000
Cortland	13,000	12,000
Delaware	10,000	10,000
Dutchess	20,000	12,000
Erie	12,000	12,000
Fulton	11,000	11,000
Genesee	12,000	12,000
Greene	14,000	12,000
Madison	10,000	10,000
Montgomery	12,000	12,000
Nassau	35,000	12,000
Niagara	12,000	12,000
Oneida	12,000	12,000
Onondaga	15,000	12,000
Ontario	12,000	12,000
Orange	20,000	12,000
Orleans	12,000	12,000
Oswego	12,000	12,000
Otsego	10,000	10,000
Rensselaer	14,000	12,000
Schenectady	12,000	12,000
Schoharie	15,000	12,000
Schuyler	10,000	10,000
Seneca	12,000	12,000
Steuben	12,000	12,000
Suffolk	40,000	12,000
Sullivan	15,000	12,000
Tioga	12,000	12,000
Tompkins	12,000	12,000
Ulster	15,000	12,000
Wayne	12,000	12,000
Wyoming	12,000	12,000
Yates	12,000	12,000

OHIO

Logan	$17,000	$12,000
Morgan	14,000	12,000

VERMONT

Lamoille	$10,000	$10,000

WEST VIRGINIA

Hampshire	$15,000	$12,000
Pendleton	15,000	12,000
Pleasants	12,000	12,000
Putnam	15,000	12,000
Wirt	15,000	12,000
Wood	15,000	12,000

(Sec. 41 (1), 60 Stat. 1066; 7 U. S. C. 1015 (1). Applies secs. 3 (a), 44 (b), 60 Stat. 1074, 1069; 7 U. S. C. 1003 (a), 1018 (b))

Issued this 12th day of November 1952.

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

[F. R. Doc. 52-12214; Filed, Nov. 14, 1952; 8:49 a. m.]

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FEDERAL REGISTER

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PART 311—BASIC REGULATIONS

SUBPART B—LOAN LIMITATIONS

AVERAGE VALUES OF FARMS AND INVESTMENT LIMITS; NEW YORK

For the purposes of title I of the Bankhead-Jones Farm Tenant Act, as amended, the average value of efficient family-type farm-management units and the investment limit for the county identified below are determined to be as herein set forth; and § 311.30, Chapter III, Title 6 of the Code of Federal Regulations, is amended by adding said county, average value, and investment limit to the tabulations appearing in said section under the State of New York.

NEW YORK

County	Average value	Investment limit
Rockland	$30,000	$12,000

(Sec. 41 (f), 60 Stat. 1066; 7 U. S. C. 1015 (f). Applies secs. 3 (a), 44 (b), 60 Stat. 1074, 1069; U. S. C. 1003 (a), 1018 (b))

Issued this 12th day of November 1952.

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

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TITLE 7—AGRICULTURE

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

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

SUBPART B—UNITED STATES STANDARDS[1]

CANNED GRAPEFRUIT

On October 4, 1952 a notice of proposed rule making was published in the FEDERAL REGISTER (17 F. R. 8920) regarding a proposed revision of the United States Standards for Grades of Canned Grapefruit. After consideration of all relevant matters presented, including the proposals set forth in the aforesaid notice, the following revised United States Standards for Grades of Canned Grapefruit are hereby promulgated under the authority contained in the Agricultural Marketing Act of 1946 (60 Stat. 1087; 7 U. S. C. 1621 et seq.) and the Department of Agriculture Appropriation Act, 1953 (Pub. Law 451, 82d Cong., approved July 5, 1952).

The Department finds that it is unnecessary and contrary to the public interest to give a 30-day notice of the effective date of the standards herewith published for the reasons that:

(1) The packing season for canned grapefruit is about to begin;

(2) The industry had been properly apprised through rule making of the revisions;

(3) No additional preparation on the part of industry is required;

(4) The revisions create no hardships; therefore, the effective date of the standards issued will be ten (10) days after the date of publication in the FEDERAL REGISTER.

§ 52.363 *Canned grapefruit.* Canned grapefruit, commonly known as canned grapefruit sections, is prepared from sound, mature grapefruit (Citrus paradisi) which have been properly washed; the segments thereof have been separated; and the core, seeds, and major portions of membrane have been removed. The product is packed with or without the addition of water, grapefruit juice, or sweetening ingredients and is sufficiently processed by heat to assure preservation of the product in hermetically sealed containers.

(a) *Grades of canned grapefruit.* (1) "U. S. Grade A" or "U. S. Fancy" is the quality of canned grapefruit that possesses a drained weight or average drained weight, as the case may be, of not less than 58 percent of the capacity of the container in containers smaller than the equivalent of No. 2 cans and of not less than 60 percent of the capacity of the container in containers the equivalent of No. 2 cans and larger; that consists of not less than 75 percent by weight of the drained grapefruit which is in whole segments or almost whole segments; that possesses a good color; that is practically free from defects; that possesses a good character; that possesses a good flavor and odor; and that scores not less than 90 points when scored in accordance with the scoring system outlined in this section.

(2) "U. S. Grade B" or "U. S. Choice" is the quality of canned grapefruit that possesses a drained weight or average drained weight, as the case may be, of not less than 55 percent of the capacity of the container regardless of the size of the container; that consists of not less than 50 percent by weight of the drained grapefruit which is in whole segments or almost whole segments; that possesses a reasonably good color; that is reasonably free from defects; that possesses a reasonably good character; that possesses a fairly good flavor and odor; and that scores not less than 80 points when scored in accordance with the scoring system outlined in this section.

(3) "U. S. Broken" is the quality of canned grapefruit that possesses a drained weight or average drained weight, as the case may be, of not less than 55 percent of the capacity of the container; that consists of less than 50 percent by weight of the drained grapefruit which is in whole or almost whole segments; that possesses a reasonably good color; that is reasonably free from defects; that possesses a reasonably good character; that possesses a fairly good flavor and odor; and that scores not less than 70 points when scored in accord-

[1] The requirements of these standards shall not excuse failure to comply with the provisions of the Federal Food, Drug, and Cosmetic Act.

ance with the scoring system outlined in this section.

(4) "Substandard" is the quality of canned grapefruit that fails to meet the requirements of U. S. Grade B or U. S. Choice and U. S. Broken.

(b) *Recommended designations of liquid media and Brix measurements.* "Cut-out" requirements for liquid media in canned grapefruit are not incorporated in the grades of the finished product since sirup or any other liquid medium, as such, is not a factor of quality for the purposes of these grades. It is recommended that canned grapefruit have the following indicated "cut-out" Brix measurement for the respective designation, which designations include, but are not limited to, the following:

Designation of liquid media:	*Brix measurement*
Heavy sirup	18° or more.
Light sirup	16° or more, but less than 18°.
Slightly sweet	12° or more, but less than 16°.

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

(d) *Ascertaining the grade.* The grade of canned grapefruit is ascertained by considering, in conjunction with the requirements of the respective grade, the respective ratings for the factors of drained weight, wholeness, color, absence of defects, and character. The relative importance of each factor which is scored is expressed numerically on the scale of 100. The maximum number of points that may be given such factors are:

Factors:	*Points*
(1) Drained weight	20
(2) Wholeness	20
(3) Color	20
(4) Absence of defects	20
(5) Character	20
Total score	100

(e) *Ascertaining the rating for the factors which are scored.* The essential variations within each factor which is scored are so described that the value may be ascertained for each factor and expressed numerically. The numerical range within each factor which is scored is inclusive (for example, "18 to 20 points" means 18, 19, or 20 points).

(1) *Drained weight.* The drained weight of canned grapefruit is determined by emptying the contents of the container upon a United States Standard No. 8 circular sieve of proper diameter containing 8 meshes to the inch (0.0937-inch, ±3 percent, square openings) so as to distribute the product evenly, inclining the sieve slightly to facilitate drainage, and allowing to drain for two minutes. The drained weight is the weight of the sieve and the grapefruit less the weight of the dry sieve. The grapefruit thus drained is referred to in this section as "drained grapefruit" or "drained weight." A sieve 8 inches in diameter is used for the equivalent of No. 3 size cans (404 x 414) and smaller, and a sieve 12 inches in diameter is used for containers larger than the equivalent of the No. 3 size can. "Capacity of the container" means the weight of distilled water at 68° Fahrenheit which the sealed container will hold.

(i) Canned grapefruit in containers smaller than the equivalent of No. 2 cans that possesses a drained weight of not less than 58 percent of the capacity of the container may be given a score of 18 to 20 points for the respective containers as outlined in Table I; canned grapefruit in containers the equivalent of No. 2 cans and larger that possesses a drained weight of not less than 60 percent of the capacity of the container may be given a score of 18 to 20 points for the respective containers as outlined in Table II. Whenever more than 1 container of the product is being graded, the score for drained weight of each container is determined by averaging the drained weights of the containers. If the average drained weight indicates a score of 18 to 20 points (in accordance with Table I or II) such score will be assigned to each container: *Provided,* That the drained weight of no individual container indicates a score of less than 16 points. However, if any individual container scores less than 16 points, each container will be assigned the score for its own drained weight.

(ii) If the drained weight of the canned grapefruit in containers smaller than the equivalent of No. 2 cans is less than 58 percent of the capacity of the container, or if the drained weight of the canned grapefruit in containers the equivalent of No. 2 cans and larger is less than 60 percent of the capacity of the container but in either case the drained weight is not less than 55 percent of the capacity of the container, a score of 16 or 17 points may be given for the respective containers as outlined in Table I or II. Whenever more than 1 container of the product is being graded, the score for drained weight of each container is determined by averaging the drained weights of the containers. If the average drained weight indicates a score of 16 or 17 points (in accordance with Table I or II) such score will be assigned to each container: *Provided,* That the drained weight of no individual container indicates a score of less than 14 points. However, if any individual container scores less than 14 points, each container will be assigned the score for its own drained weight. Canned grapefruit that falls into this classification shall not be graded above U. S. Grade B or U. S. Choice, regardless of the total score for the product (this is a limiting rule).

(iii) Canned grapefruit that fails to meet the requirements of subdivision (ii) of this subparagraph may be given a score of 0 to 15 points and shall not be graded above Substandard, regardless of the total score for the product (this is a limiting rule).

TABLE I—SCORE FOR DRAINED WEIGHTS OF CANNED GRAPEFRUIT

Grade classification	Score points	Percentage that drained weight is of capacity of container	Drained weight on basis of container designation and size	
			8Z Tall (2 1/16 x 3 1/16 inches)	No. 303 (3 3/16 x 4 1/16 inches)
			Ounces	*Ounces*
U. S. Grade A or U. S. Fancy	20	61 percent or more	5.28 or more	10.28 or more.
	19	59½ to 61 percent	5.15 to 5.27, inclusive	10.03 to 10.27, inclusive.
	18	58 to 59½ percent	5.02 to 5.14, inclusive	9.77 to 10.02, inclusive.
U. S. Grade B or U. S. Choice or U. S. Broken	17	56½ to 58 percent	4.89 to 5.01, inclusive	9.52 to 9.76, inclusive.
	16	55 to 56½ percent	4.76 to 4.88, inclusive	9.27 to 9.51, inclusive.
	15	52½ to 55 percent	4.54 to 4.75, inclusive	8.85 to 9.26, inclusive.
Substandard	14	50 to 52½ percent	4.33 to 4.53, inclusive	8.43 to 8.84, inclusive.
	13 or less	Less than 50 percent	Less than foregoing drained weights	

TABLE II—SCORE FOR DRAINED WEIGHTS OF CANNED GRAPEFRUIT

Grade classification	Score points	Percentage that drained weight is of capacity of container	Drained weight on basis of container designation and size		
			No. 2 (3 7/16 x 4 1/16 inches)	No. 3 Cyl. (4 5/16 x 7 inches)	No. 5 (5 3/16 x 5 13/16 inches)
			Ounces	*Ounces*	*Ounces*
U. S. Grade A or U. S. Fancy	20	65 percent or more	13.33 or more	33.56 or more	38.42 or more.
	19	62½ to 65 percent	12.84 to 13.32, inclusive.	32.27 to 33.55, inclusive.	36.94 to 38.41, inclusive.
	18	60 to 62½ percent	12.33 to 12.83, inclusive.	30.98 to 32.26, inclusive.	35.46 to 36.93, inclusive.
U. S. Grade B or U. S. Choice or U. S. Broken	17	57½ to 60 percent	11.79 to 12.32, inclusive.	29.69 to 30.97, inclusive.	33.99 to 35.45, inclusive.
	16	55 to 57½ percent	11.28 to 11.78, inclusive.	28.40 to 29.68, inclusive.	32.51 to 33.98, inclusive.
Substandard	15	52½ to 55 percent	10.77 to 11.27, inclusive.	27.10 to 28.39, inclusive.	31.03 to 32.50, inclusive.
	14	50 to 52½ percent	10.25 to 10.76, inclusive.	25.81 to 27.09, inclusive.	29.55 to 31.02, inclusive.
	13 or less	Less than 50 percent	Less than foregoing drained weights		

(2) *Wholeness.* (i) "Whole" or "whole segment" means any grapefruit segment that retains its apparent original conformation and is not excessively trimmed.

(ii) "Almost whole" or "almost whole segment" means any portion of a grapefruit segment that is not less than 75 percent of the apparent original segment size.

(iii) "Broken" or "broken segment" means (*a*) any portion of a grapefruit segment that is less than 75 percent of the apparent original segment size, (*b*) a "whole segment" or "almost whole segment" that is excessively trimmed, and (*c*) portions of segments that are joined together only by a "thread" or membrane.

(iv) Canned grapefruit that consists of not less than 75 percent by weight of the drained grapefruit in whole segments or almost whole segments may be given a score of 18 to 20 points.

(v) If the canned grapefruit consists of not less than 50 percent by weight of the drained grapefruit in whole segments or almost whole segments, a score of 16 or 17 points may be given. Canned grapefruit that falls into this classification shall not be graded above U. S. Grade B or U. S. Choice, regardless of the total score for the product (this is a limiting rule).

(vi) If less than 50 percent by weight of the drained grapefruit is in whole segments or almost whole segments, a score of 0 to 15 points may be given. Canned grapefruit that falls into this classification shall not be graded above U. S. Broken, regardless of the total score for the product (this is a limiting rule).

(3) *Color.* (i) Canned grapefruit that possesses a good color may be given a score of 18 to 20 points. "Good color" means a practically uniform, bright, typical color free from any noticeable tinge of amber.

(ii) If the canned grapefruit possesses a reasonably good color, a score of 16 or 17 points may be given. Canned grapefruit that falls into this classification shall not be graded above U. S. Grade B or U. S. Choice, regardless of the total score for the product (this is a limiting rule). "Reasonably good color" means a fairly bright color which may be variable in color but is not off color for any reason.

(iii) Canned grapefruit that fails to meet the requirements of subdivision (ii) of this subparagraph may be given a score of 0 to 15 points and shall not be graded above Substandard, regardless of the total score for the product (this is a limiting rule).

(4) *Absence of defects.* The factor of absence of defects refers to the degree of freedom from harmless extraneous material, from seeds, from portions of albedo, from portions of tough membrane, and from damaged units.

(i) "Harmless extraneous material" means leaves, portions of leaves, small pieces of peel, and other similar material that is harmless.

(ii) "Seed" means any seed or any portion thereof, whether or not fully developed, that measures more than $\frac{3}{16}$ inch in any dimension. A "large seed" is one that may be plump and measures more than $\frac{3}{8}$ inch in any dimension.

(iii) "Damaged unit" means any grapefruit segment or portion thereof that is damaged by pathological injury, by lye peeling, by discoloration, or by similar injury or that is damaged to such an extent that the appearance or eating quality of the unit is seriously affected.

(iv) Canned grapefruit that is practically free from defects may be given a score of 18 to 20 points. "Practically free from defects" means that no harmless extraneous material is present; that not more than 5 percent by weight of the drained grapefruit may be damaged units; and that for each 20 ounces of net weight there may be present:

(*a*) Not more than 4 seeds including not more than one large seed; and

(*b*) Not more than an aggregate area of 2 square inches on the units covered by tough membrane or albedo.

(v) If the canned grapefruit is reasonably free from defects, a score of 16 or 17 points may be given. Canned grapefruit that falls into this classification shall not be graded above U. S. Grade B or U. S. Choice, regardless of the total score for the product (this is a limiting rule). "Reasonably free from defects" means that not more than 15 percent by weight of the drained grapefruit may be damaged units; and that for each 20 ounces of net weight there may be present:

(*a*) Not more than 1 small piece of harmless extraneous material;

(*b*) Not more than 12 seeds including not more than 3 large seeds; and

(*c*) Not more than an aggregate area of 3 square inches on the units covered by tough membrane or albedo.

(vi) Canned grapefruit that fails to meet the requirements of subdivision (v) of this subparagraph may be given a score of 0 to 15 points and shall not be graded above Substandard, regardless of the total score for the product (this is a limiting rule).

(5) *Character.* The factor of character refers to the structure and condition of the cells of the grapefruit and reflects the maturity of the grapefruit.

(i) Canned grapefruit that possesses a good character may be given a score of 18 to 20 points. "Good character" means that the grapefruit is moderately firm and fleshy; that the segments or portions thereof possess a juicy, cellular structure free from dry cells, or "ricey" cells, or fibrous cells that materially affect the appearance or eating quality of the product; and that the product is reasonably free from loose floating cells.

(ii) If the canned grapefruit possesses a reasonably good character, a score of 16 or 17 points may be given. Canned grapefruit that falls into this classification shall not be graded above U. S. Grade B or U. S. Choice, regardless of the total score for the product (this is a limiting rule). "Reasonably good character" means that the grapefruit may be affected, but not seriously affected, by dry cells, "ricey" cells, or fibrous cells that materially affect the appearance or eating quality of the product.

(iii) Canned grapefruit that fails to meet the requirements of subdivision (ii) of this subparagraph may be given a score of 0 to 15 points and shall not be graded above Substandard, regardless of the total score for the product (this is a limiting rule).

(f) *Explanation of terms.* (1) "Good flavor and odor" means that the product has a distinct and normal flavor and odor typical of canned grapefruit and is free from objectionable odors and objectionable flavors of any kind.

(2) "Fairly good flavor and odor" means that the product may be lacking in good flavor and odor but is free from objectionable flavors and objectionable odors of any kind.

(3) "Brix" means the degrees Brix of the liquid media surrounding the canned grapefruit when tested with a Brix hydrometer calibrated at 20 degrees C. (68 degrees F.). If the liquid media is tested at a temperature other than 20 degrees C. (68 degrees F.) the applicable temperature correction shall be made to the reading of the scale as prescribed in the "Official Methods of Analysis of the Association of Official Agricultural Chemists." The degrees Brix of the liquid media may be determined by any other method which gives equivalent results.

(g) *Tolerances for certification of officially drawn samples.* (1) When certifying samples that have been officially drawn and which represent a specific lot of canned grapefruit, the grade for such lot will be determined by averaging the total scores of the containers comprising the sample, if:

(i) Not more than one-sixth of such containers fails to meet all the requirements of the grade indicated by the average of such total scores, and, with respect to such containers which fail to meet the requirements of the indicated grade by reason of a limiting rule, the average score of all containers in the sample for the factor, subject to such limiting rule, is within the range for the grade indicated;

(ii) None of the containers comprising the sample falls more than 4 points below the minimum score for the grade indicated by the average of the total scores; and

(iii) All containers comprising the sample meet all applicable standards of quality promulgated under the Federal Food, Drug, and Cosmetic Act and in effect at the time of the aforesaid certification.

(h) *Score sheet for canned grapefruit.*

Size and kind of container	
Container mark or identification	
Label	
Net weight (ounces)	
Vacuum (inches)	
Drained weight (ounces)	
Brix measurement	
Syrup designation (heavy, light, etc.)	
Count (whole segments or almost whole segments)	

Factors		Score points	
I. Drained weight	20	(A)	18-20
		(B), (Bkn)	[1] 16-17
		(SStd)	[1] 0-15
II. Wholeness	20	(A)	18-20
		(B)	[1] 16-17
		(Bkn)	[1] 0-15
III. Color	20	(A)	18-20
		(B), (Bkn)	[1] 16-17
		(SStd)	[1] 0-15
IV. Absence of defects	20	(A)	18-20
		(B), (Bkn)	[1] 16-17
		(SStd)	[1] 0-15
V. Character	20	(A)	18-20
		(B), (Bkn)	[1] 16-17
		(SStd)	[1] 0-15
Total score	100		

Flavor and odor ..... { } Good. { } Fairly good.

Grade .....

[1] Indicates limiting rule.

(i) *Effective time and supersedure.* The revised United States Standards for Grades of Canned Grapefruit (which is the fourth issue) contained in this section will become effective ten (10) days after the date of publication of these standards in the FEDERAL REGISTER and will thereupon supersede the United States Standards for Grades of Canned Grapefruit which have been in effect since January 1, 1943.

(60 Stat. 1087; 7 U. S. C. 1621; Pub. Law 451, 82d Cong.)

Issued at Washington, D. C., this 12th day of November 1952.

ROY W. LENNARTSON,
Assistant Administrator, Production and Marketing Administration.

[F. R. Doc. 52-12250; Filed, Nov. 14, 1952; 8:55 a. m.]

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

Subchapter B—Sugar Requirements and Quotas

[Sugar Reg. 814.8, Amdt. 1]

PART 814—ALLOTMENT OF SUGAR QUOTAS

DIRECT CONSUMPTION PORTION FOR PUERTO RICO, 1952

Basis and purpose. This amendment is issued under section 205 (a) of the Sugar Act of 1948 (7 U. S. C., Sup. 1115 (a)) for the purpose of revising Sugar Regulation 814.8 (17 F. R. 2480) to reallot deficits in the allotments of certain allottees.

Except for a quantity of 533 short tons of sugar, raw value, set aside as an unallotted reserve for marketing of raw sugar for direct consumption, the direct-consumption portion of the 1952 sugar quota for Puerto Rico, amounting to 126,033 short tons, raw value, was allotted to five Puerto Rican refiners in Sugar Regulation 814.8. One of the allottees, the Estate of Arturo Lluberas y Sobrinos, has notified the Department in writing that it will be unable to fill its 1952 allotment by an amount of 1,035 short tons of sugar, raw value. The Central Aguirre Sugar Company, a trust, and Western Sugar Refining Company have notified the Department in writing that they are not in a position to ship more than their original allotments. The other two allottees have notified the Department that they will be able to fill more than their original allotments during the calendar year 1952. In order to afford interested parties an opportunity to market the full amount of that portion of the Puerto Rican sugar quota which may be filled by direct-consumption sugar, it is necessary to reallot the quantity released.

Since section 205 (a) of the act requires that any amendment or revision of an allotment order be made on the same basis as the original allotment, the Department has asked for and obtained from each of the interested parties a waiver of its right to a public hearing in regard to the amendment made herein. A quantity equal to that released, less five tons, is added proportionately to the allotments of the Central Roig Refining Company and the Porto Rican American Refinery, Inc. The five tons is added to the allotment of Central Aguirre Sugar Company, a trust, to make it equal the outturn weight, in raw value, of sugar already shipped.

In order to afford interested parties adequate opportunity to ship the additional sugar allotted herein, and to protect the interest of consumers of sugar, it is essential that the revised allotments be made effective as soon as possible. Accordingly, it is hereby found that compliance with the effective date requirement of the Administrative Procedure Act (60 Stat. 237) is impracticable and contrary to the public interest and this amendment shall become effective on the date of its publication in the FEDERAL REGISTER.

Pursuant to the authority vested in the Secretary of Agriculture by section 205 (a) of the Sugar Act of 1948, paragraph (a) of § 814.8 (17 F. R. 2480) is hereby amended to read as follows:

§ 814.8 *Allotment of the direct-consumption portion of 1952 sugar quota for Puerto Rico*—(a) *Allotments.* The direct-consumption portion of the 1952 sugar quota for Puerto Rico (126,033 short tons, raw value) is hereby allotted as follows:

Refiner	*Direct consumption allotment (short tons, raw value)*
Arturo Lluberas, Estate of, y Sobrinos	224
Central Aguirre Sugar Co., a trust	5,787
Central Roig Refining Co	20,170
Porto Rican American Refinery, Inc.	79,728
Western Sugar Refining Co	19,591
Total	125,500
Unallotted Reserve for marketing of raw sugar for direct consumption	533
	126,033

(Sec. 205, 61 Stat. 926; 7 U. S. C. Sup. 1115)

Done at Washington, D. C., this 12th day of November 1952. Witness my hand and the seal of the Department of Agriculture.

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

[F. R. Doc. 52-12254; Filed, Nov. 14, 1952; 8:57 a. m.]

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

[Orange Reg. 225]

PART 933—ORANGES, GRAPEFRUIT, AND TANGERINES GROWN IN FLORIDA

LIMITATION OF SHIPMENTS

§ 933.596 *Orange Regulation 225*—(a) *Findings.* (1) Pursuant to the marketing agreement, as amended, and Order No. 33, as amended (7 CFR Part 933), regulating the handling of oranges, grapefruit, and tangerines grown in the State of Florida, effective under the applicable provisions of the Agricultural Marketing Agreement Act of 1937, as amended, and upon the basis of the recommendations of the committees established under the aforesaid amended marketing agreement and order, and upon other available information, it is hereby found that the limitation of shipments of oranges, 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; a reasonable time is permitted, under the circumstances, for preparation for such effective time; and good cause exists for making the provisions of this section effective not later than November 17, 1952. Shipments of oranges, grown in the State of Florida, are presently subject to regulation by grades and sizes, pursuant to the amended marketing agreement and order, and will so continue until November 17, 1952; the recommendation and supporting information for continued regulation subsequent to November 16 was promptly submitted to the Department after an open meeting of the Growers Administrative Committee on November 11; such meeting was held to consider recommendations for regulation, after giving due notice of such meeting, and interested persons were afforded an opportunity to submit their views at this meeting; the provisions of this section, including the effective time of this section, are identical with the aforesaid recommendation of the committee, and information concerning such provisions and effective time has been disseminated among handlers of such oranges; it is necessary, in order to effectuate the declared policy of the act, to make this section effective during the period hereinafter set forth so as to provide for the continued regulation of the handling of oranges; and compliance with this section will not require any special preparation on the part of the persons subject thereto which cannot be completed by the effective time of this section.

(b) *Order.* (1) During the period beginning at 12:01 a. m., e. s. t., November 17, 1952, and ending at 12:01 a. m., e. s. t., December 1, 1952, no handler shall ship:

(i) Any oranges, except Temple oranges, grown in the State of Florida, which do not grade at least U. S. No. 1 Russet; or

(ii) Any oranges, except Temple oranges, grown in the State of Florida, which are of a size smaller than $2\frac{19}{16}$ inches in diameter, measured midway at a right angle to a straight line running from the stem to the blossom end of the fruit, except that a tolerance of 10 percent, by count, of oranges smaller than such minimum size shall be permitted, which tolerance shall be applied in accordance with the provisions for the application of tolerances, specified in the revised United States Standards for Florida Oranges (§ 51.302 of this

title; 17 F. R. 7879): *Provided*, That in determining the percentage of oranges in any lot which are smaller than $2^{19}/_{16}$ inches in diameter, such percentage shall be based only on those oranges in such lot which are of a size $2^{1}/_{16}$ inches in diameter and smaller.

(2) During the period beginning at 12:01 a. m., e. s. t., November 17, 1952, and ending at 12:01 a. m., e. s. t., July 31, 1953, no handler shall ship any Temple oranges, grown in Regulation Area I or Regulation Area II, which grade U. S. No. 2 Russet, U. S. No. 3, or lower than U. S. No. 3 grade

(3) As used in this section, the terms "handler," "ship," and "Growers Administrative Committee" shall each have the same meaning as when used in said amended marketing agreement and order; and the term "U. S. No. 1 Russet" shall have the same meaning as when used in the revised United States Standards for Florida Oranges (§ 51.302 of this title; 17 F. R. 7879).

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

Done at Washington, D. C., this 13th day of November 1952.

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

[F. R. Doc. 52-12284; Filed, Nov. 14, 1952; 8:57 a. m.]

[Grapefruit Reg. 170]

PART 933—ORANGES, GRAPEFRUIT, AND TANGERINES GROWN IN FLORIDA

LIMITATION OF SHIPMENTS

§ 933.597 *Grapefruit Regulation 170*—(a) *Findings.* (1) Pursuant to the marketing agreement, as amended, and Order No. 33, as amended (7 CFR Part 933), regulating the handling of oranges, grapefruit, and tangerines grown in the State of Florida, effective under the applicable provisions of the Agricultural Marketing Agreement Act of 1937, as amended, and upon the basis of the recommendations of the committees established under the aforesaid amended marketing agreement and order, and upon other available information, it is hereby found that the limitation of shipments of grapefruit, 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 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; a reasonable time is permitted, under the circumstances, for preparation for such effective time; and good cause exists for making the provisions of this section effective not later than November 17, 1952. Shipments of grapefruit, grown in the State of Florida, are presently subject to regulation by grades and sizes, pursuant to the amended marketing agreement and order, and will so continue until November 17, 1952; the recommendation and supporting information for continued regulation subsequent to November 16, was promptly submitted to the Department after an open meeting of the Growers Administrative Committee on November 11; such meeting was held to consider recommendations for regulation, after giving due notice of such meeting, and interested persons were afforded an opportunity to submit their views at this meeting; the provisions of this section, including the effective time of this section, are identical with the aforesaid recommendation of the committee, and information concerning such provisions and effective time has been disseminated among handlers of such grapefruit; it is necessary, in order to effectuate the declared policy of the act, to make this section effective during the period hereinafter set forth so as to provide for the continued regulation of the handling of grapefruit; 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 of this section.

(b) *Order.* (1) During the period beginning at 12:01 a. m., e. s. t., November 17, 1952, and ending at 12:01 a. m., e. s. t., December 1, 1952, no handler shall ship:

(i) Any grapefruit of any variety, grown in the State of Florida, which do not grade at least U. S. No. 2;

(ii) Any seeded grapefruit, other than pink grapefruit, grown in the State of Florida, which are of a size smaller than a size that will pack 70 grapefruit, packed in accordance with the requirements of a standard pack, in a standard nailed box;

(iii) Any pink seeded grapefruit, grown in the State of Florida, which are of a size smaller than a size that will pack 80 grapefruit, packed in accordance with the requirements of a standard pack, in a standard nailed box; or

(iv) Any seedless grapefruit, grown in the State of Florida, which are of a size smaller than a size that will pack 96 grapefruit, packed in accordance with the requirements of a standard pack, in a standard nailed box.

(2) As used in this section, "handler," "variety," and "ship" shall have the same meaning as when used in said amended marketing agreement and order; and "U. S. No. 2," "standard pack," and "standard nailed box" shall have the same meaning as when used in the revised United States Standards for Florida Grapefruit (§ 51.193 of this title; 17 F. R. 7408).

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

Done at Washington, D. C., this 13th day of November 1952.

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

[F. R. Doc. 52-12283; Filed, Nov. 14, 1952; 8:57 a. m.]

[Tangerine Reg. 127]

PART 933—ORANGES, GRAPEFRUIT, AND TANGERINES GROWN IN FLORIDA

LIMITATION OF SHIPMENTS

§ 933.598 *Tangerine Regulation 127*—(a) *Findings.* (1) Pursuant to the marketing agreement, as amended, and Order No. 33, as amended (7 CFR Part 933), regulating the handling of oranges, grapefruit, and tangerines grown in the State of Florida, effective under the applicable provisions of the Agricultural Marketing Agreement Act of 1937, as amended, and upon the basis of the recommendations of the committees established under the aforesaid amended marketing agreement and order, and upon other available information, it is hereby found that the limitation of shipments of tangerines, 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; a reasonable time is permitted, under the circumstances, for preparation for such effective time; and good cause exists for making the provisions hereof effective not later than November 17, 1952. Shipments of tangerines, grown in the State of Florida, are presently subject to regulation by grades and sizes, pursuant to the amended marketing agreement and order, and will so continue until November 17, 1952; the recommendation and supporting information for continued regulation subsequent to November 16 was promptly submitted to the Department after an open meeting of the Growers Administrative Committee on November 11; such meeting was held to consider recommendations for regulation, after giving due notice of such meeting, and interested persons were afforded an opportunity to submit their views at this meeting; the provisions of this section, including the effective time of this section, are identical with the aforesaid recommendation of the committee, and information concerning such provisions and effective time has been disseminated among handlers of such tangerines; it is necessary, in order to effectuate the declared policy of the act, to make this section effective during the period hereinafter set forth so as to provide for the continued regulation of the handling of tangerines; and compliance with this section will not require any special preparation on the part of persons subject thereto which cannot be completed on or before the effective date of this section.

(b) *Order.* (1) During the period beginning at 12:01 a. m., e. s. t., November 17, 1952, and ending at 12:01 a. m., e. s. t., December 1, 1952, no handler shall ship:

(i) Any tangerines, grown in the State of Florida, that do not grade at least U. S. No. 2; or

(ii) Any tangerines, grown in the State of Florida, which are of a size smaller than the size that will pack 210 tangerines, packed in accordance with the requirements of a standard pack, in a half-standard box (inside dimensions 9½ x 9½ x 19⅛ inches; capacity 1,726 cubic inches).

(2) As used in this section, "handler," "ship," and "Growers Administrative Committee" shall have the same meaning as when used in said amended marketing agreement and order; and "U. S. No. 2," and "standard pack" shall have the same meaning as when used in the revised United States Standards for Florida Tangerines (§ 51.417 of this title; 17 F. R. 8377).

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

Done at Washington, D. C., this 13th day of November 1952.

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

[F. R. Doc. 52-12282; Filed, Nov. 14, 1952; 8:57 a. m.]

[Lemon Reg. 461]

PART 953—LEMONS GROWN IN CALIFORNIA AND ARIZONA

LIMITATION OF SHIPMENTS

§ 953.568 *Lemon Regulation 461*—(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 of this section 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 November 12, 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 handlers of such lemons; it is necessary, in order to effectuate the declared policy of the act, to make this section effective during the period hereinafter specified; and compliance with this section will not require any special preparation on the part of persons subject thereto which cannot be completed by the effective time of this section.

(b) *Order.* (1) The quantity of lemons grown in the State of California or in the State of Arizona which may be handled during the period beginning at 12:01 a. m., P. s. t., November 16, 1952, and ending at 12:01 a. m., P. s. t., November 23, 1952, is hereby fixed as follows:

(i) District 1: Unlimited movement;

(ii) District 2: 207 carloads;

(iii) District 3: 13 carloads.

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

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

(48 Stat. 31, as amended; 7 U. S. C. 601)

Done at Washington, D. C., this 13th day of November 1952.

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

PRORATE BASE SCHEDULE

DISTRICT NO. 2

[Storage date: Nov. 9, 1952]

[12:01 a. m. Nov. 16, 1952, to 12:01 a. m. Nov. 30, 1952]

Handler	Prorate base (percent)
Total	100.000
American Fruit Growers, Inc., Corona	.015
American Fruit Growers, Inc., Fullerton	.233
American Fruit Growers, Inc., Upland	.070
Esdington Fruit Co	.449
Ventura Coastal Lemon Co	5.269
Ventura Pacific Co	4.447

PRORATE BASE SCHEDULE—Continued

DISTRICT NO. 2—continued

Handler	Prorate base (percent)
Glendora Lemon Growers Association	1.772
La Verne Lemon Association	.406
La Habra Citrus Association	.537
Yorba Linda Citrus Association, The	.492
Escondido Lemon Association	.873
Cucamonga Mesa Growers	.290
Etiwanda Citrus Fruit Association	.032
Mountain View Fruit Association	.000
San Dimas Lemon Association	.696
Upland Lemon Growers Association	2.296
Central Lemon Association	.213
Irvine Citrus Association	.254
Placentia Mutual Orange Association	.534
Corona Citrus Association	.039
Corona Foothill Lemon Co	.525
Jameson Co	.308
Arlington Heights Citrus Co	.204
College Heights Orange & Lemon Association	2.091
Chula Vista Citrus Association, The	.570
Escondido Cooperative Citrus Association	.046
Fallbrook Citrus Association	1.117
Lemon Grove Citrus Association	.183
Carpinteria Lemon Association	4.166
Carpinteria Mutual Citrus Association	4.757
Goleta Lemon Association	6.680
Johnston Fruit Co	7.417
Hazeltine Packing Co	.184
North Whittier Heights Citrus Association	.104
San Fernando Heights Lemon Association	.654
Sierra Madre-Lamanda Citrus Association	.309
Briggs Lemon Association	2.456
Culbertson Lemon Association	1.549
Fillmore Lemon Association	.545
Oxnard Citrus Association	7.101
Rancho Sespe	.584
Santa Clara Lemon Association	5.806
Santa Paula Citrus Fruit Association	2.443
Saticoy Lemon Association	6.137
Seaboard Lemon Association	7.863
Somis Lemon Association	4.898
Ventura Citrus Association	1.531
Ventura County Citrus Association	.992
Limoneira Co	2.461
Teague-McKevett Association	.516
East Whittier Citrus Association	.255
Leffingwell Rancho Lemon Association	.420
Murphy Ranch Co	.775
Chula Vista Mutual Lemon Association	.529
Index Mutual Association	.200
La Verne Co-operative Citrus Association	.745
Ventura County Orange & Lemon Association	3.557
Whittier Mutual Orange & Lemon Association	.008
Dunning Ranch	.056
Huarte, Joseph D	.000
Latimer, Harold	.041
Orange Belt Fruit Distributors	.193
Paramount Citrus Association, Inc.	.057
Santa Rosa Lemon Association	.000

DISTRICT NO. 3

Handler	Prorate base (percent)
Total	100.000
Consolidated Citrus Growers	3.448
Phoenix Citrus Packing Co	1.844
Arizona Citrus Growers	60.114
Desert Citrus Growers Co	8.138
Tempeco Groves	15.098
Arlington Heights Citrus Co	4.418
Mesa Harvest Produce Co	.821
Pioneer Fruit Co	4.362
Allen & Allen Citrus Packing Co	.000

PRORATE BASE SCHEDULE—Continued

DISTRICT NO. 3—continued

Handler	Prorate base (percent)
Maricopa Citrus Co.	1.022
Mutual Citrus Products Co., Inc.	.000
Sunny Valley Citrus Packing Co.	.705

[F. R. Doc. 52-12304; Filed, Nov. 14, 1952; 8:57 a. m.]

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

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

APPROVAL OF MINIMUM GRADE REQUIREMENTS FOR PROCESSED RAISINS

Notice was published in the September 24, 1952, issue of the FEDERAL REGISTER (17 F. R. 8519) that the Secretary of Agriculture was considering approval of proposed superseding minimum grade requirements for processed raisins, which were submitted for his approval by the Raisin Administrative Committee in accordance with the provisions of Marketing Agreement No. 109 and Order No. 89 (17 F. R. 1255, 1555) regulating the handling of raisins produced from raisin variety grapes grown in California. The said marketing agreement and order are effective under the Agricultural Marketing Agreement Act of 1937, as amended (48 Stat. 31, as amended; 7 U. S. C. 601 et seq.). In the notice it was stated that the proposed minimum grade requirements for processed raisins will, if they are made effective, supersede the minimum grade requirements for processed raisins now set forth as Exhibit B (§ 989.97) to Marketing Agreement No. 109 and Order No. 89. It was stated, also, it is contemplated that a conforming change will be made in § 989.201 (a) (3) of this part, in which there are set forth the companion minimum grade requirements for natural condition raisins, in that the words therein reading "and to meet the minimum grade requirements set forth in § 989.97 (Exhibit B)" will be changed to read "and to meet the minimum grade requirements set forth in § 989.205 of this part."

In said notice, opportunity was afforded all interested persons to file any data, views, or arguments with respect to the proposed minimum grade requirements. No such data, views, or arguments were filed within the period provided therefor.

After consideration of all relevant matters pertaining thereto, it is concluded by me on behalf of the Secretary of Agriculture that the superseding minimum grade requirements for processed raisins set forth in the aforesaid notice, revised so as to clarify their meaning and to correct minor and obvious discrepancies, should be, and they hereby are, approved. In addition, it is concluded by me on behalf of the Secretary of Agriculture that present § 989.201 of this part should be, and it hereby is, amended to include the conforming change in paragraph (a) (3) as aforesaid.

1. Said § 989.201, with the indicated revision of paragraph (a) (3) thereof, is as follows:

§ 989.201 *Minimum grade requirements for natural condition raisins.* The minimum grade requirements for natural condition raisins are as follows:

(a) Natural condition raisins shall have been prepared from mature grapes properly dried and cured and shall meet the following requirements:

(1) Shall be practically free from damage by sugaring, infestation, mold, imbedded dirt, or other foreign matter, fermentation, or mechanical or other similar damage.

(2) Shall be reasonably free from immature (skinny) raisins and shall have a normal characteristic color, flavor and odor of properly prepared raisins.

(3) The moisture content shall not exceed 16 percent, as determined by Dried Fruit Moisture Tester Method, and the raisins shall be of such quality and condition as can be expected to withstand storage as provided in the Marketing Agreement and Order (§§ 989.1 to 989.97), and to meet the minimum grade requirements set forth in § 989.205 after normal processing operations.

2. The above-mentioned superseding minimum grade requirements for processed raisins for future use in lieu of the minimum grade requirements for processed raisins set forth in Exhibit B (§ 989.97) to the said marketing agreement and order are as follows:

§ 989.205 *Minimum grade requirements for processed raisins*[1]—(a) *Definitions*—(1) *Processed raisins.* Processed raisins are dried grapes of the Vinifera varieties—Thompson Seedless (Sultanina), Muscat of Alexandria, Muscatel Gordo Blanco, Sultana, Black Corinth, or White Corinth—which have been properly stemmed, capstemmed, and cleaned.

(b) *Types and varieties.* (1) Type I—Thompson Seedless (Sultanina):

(i) Unbleached (natural or sun-dried);

(ii) Sulfur Bleached and Golden Bleached;

(iii) Soda Dipped.

(2) Type II—Muscat:

(i) Seeded (seeds removed);

(ii) Unseeded (loose);

(iii) Soda Dipped Unseeded (Valencia).

(3) Type III—Sultana.

(4) Type IV—Zante Currants:

(i) Black Zante (Black Corinth);

(ii) White Zante (White Corinth).

(c) *Moisture content.* (1) Muscat Seeded raisins shall contain not more than 19 percent, by weight, of moisture. All other processed raisins shall contain not more than 18 percent, by weight, of moisture.

(d) *Minimum requirements for varietal types*—(1) *Thompson Seedless raisins.* Thompson Seedless raisins shall possess similar varietal characteristics, possess a fairly good typical color in unbleached and Soda Dipped raisins and fairly well-bleached color (or extra choice color) in Sulfur Bleached and Golden Bleached raisins, possess a fairly good flavor, show development characteristic of raisins prepared from fairly well-matured grapes, and meet the following additional requirements:

(i) Not more than 35 capstems and not more than three pieces of stem per pound of raisins may be present;

(ii) Not more than three percent, by weight, of raisins may be poorly developed, blowovers;

(iii) Not more than five percent, by weight, of raisins may be damaged;

(iv) Not more than 15 percent, by weight, of raisins may be visibly sugared; and

(v) Not more than five percent, by weight, of raisins may be affected by mold, decay, fermentation, insect infestation (no live insects are permitted), imbedded dirt, or other foreign material: *Provided*, That not more than two percent, by weight, may be affected by decay.

(2) *Muscat raisins.* Muscat raisins shall possess similar varietal characteristics, possess a fairly good typical color with not more than 20 percent, by weight, of raisins consisting of dark reddish-brown berries in Muscat Soda Dipped Unseeded (Valencia) raisins, possess a fairly good flavor, show development characteristic of raisins prepared from fairly well-matured grapes, and meet the following additional requirements:

(i) Not more than 20 capstems and not more than three pieces of stem per pound of raisins may be present;

(ii) Not more than 20 seeds per pound of raisins in Muscat Seeded raisins may be present;

(iii) Not more than three percent, by weight, of raisins may be poorly developed, blowovers;

(iv) Not more than five percent, by weight, of raisins may be damaged;

(v) Not more than 15 percent, by weight, of raisins may be visibly sugared; and

(vi) Not more than five percent, by weight, of raisins may be affected by mold, decay, fermentation, insect infestation (no live insects permitted), imbedded dirt, or other foreign material: *Provided*, That not more than two percent, by weight, may be affected by decay.

(3) *Sultana raisins.* Sultana raisins shall possess similar varietal characteristics, possess a fairly good typical color, possess a fairly good flavor, show development characteristic of raisins prepared from fairly well-matured grapes, and meet the following additional requirements:

[1] The minimum grade requirements with respect to the color of Sulfur Bleached and Golden Bleached Thompson Seedless raisins are those specified for "Fairly well-bleached color" or ("Extra Choice Color") in United States Standards for Grades of Processed Raisins (§ 52.608 of this title), effective May 26, 1952. The remaining minimum grade requirements, including those with respect to moisture content, are those specified in the said United States Standards for Grades of Processed Raisins, with respect to U. S. Grade C for raisins other than Zante Currants, and in United States Standards for Grades of Dried Currants (§ 52.288 of this title), effective October 20, 1952, with respect to U. S. Grade B for Zante Currants.

(i) Not more than 65 capstems and not more than three pieces of stem per pound of raisins may be present;

(ii) Not more than three percent, by weight, of raisins may be poorly developed, blowovers;

(iii) Not more than five percent, by weight, of raisins may be damaged;

(iv) Not more than 15 percent, by weight, of raisins may be visibly sugared; and

(v) Not more than five percent, by weight, of raisins may be affected by mold, decay, fermentation, insect infestation (no live insects are permitted), imbedded dirt, or other foreign material: *Provided*, That not more than two percent, by weight, may be affected by decay.

(4) *Zante Currant raisins.* Zante Currant raisins shall possess similar varietal characteristics, possess a reasonably good typical color, possess a good characteristic flavor, show development characteristic of dried currants prepared from reasonably well-matured grapes, and meet the following additional requirements:

(i Not more than three pieces of stem per pound of dried currants may be present;

(ii) Not more than two percent, by weight, of dried currants may possess capstems;

(iii) Not more than two percent, by weight, of dried currants may be poorly developed, blowovers;

(iv) Not more than three percent, by weight, of dried currants may be damaged;

(v) Not more than 10 percent, by weight, of dried currants may be visibly sugared; and

(vi) Not more than two percent, by weight, of dried currants may be affected by mold, decay, fermentation, insect infestation (no live insects are permitted), imbedded dirt, or other foreign material: *Provided*, That not more than one percent, by weight, of dried currants may be affected by decay.

(e) *Explanation of terms.* (1) "Capstems" means small woody stems exceeding one-eighth inch in length which attach the raisins to the branches of the bunch. A currant for each capstem which is not attached to a currant is included and weighed with "currants with capstems" in ascertaining compliance with the allowance permitted.

(2) A "piece of stem" means a portion of the branch or main stem.

(3) "Seeds" refers to the whole, fully developed seeds which have not been removed during the processing of Muscat Seeded raisins.

(4) "Poorly developed, blowovers" refers to raisins (berries) other than Zante Currants that are immature, contain practically no flesh, are very light in weight, and have very coarse wrinkles. With respect to Zante Currants, the term refers to currants that are immature or hard, contain practically no flesh, are very light in weight, and have very coarse wrinkles.

(5) "Damaged" raisins means raisins affected by insect injury or injury from sunburn, scars, mechanical or other means which seriously affects the appearance, edibility, keeping quality, or shipping quality of the raisins. In Muscat Seeded raisins, mechanical injury resulting from normal seeding operations is not considered damage.

(6) "Visibly sugared" means the accumulation of crystallized fruit sugars in the flesh of the raisin or on the surface which is readily apparent.

(7) "Mold" means mold filaments or spores (often characterized by a condition wherein the skin of the raisin appears to have been dissolved, leaving a slimy or sticky appearance, and often resulting in a positive reaction when submerged in a three percent hydrogen peroxide solution).

(8) "Affected by insect infestation" means that the raisins show the presence of insects, insect fragments, or excreta. No live insects are permitted.

(9) "Fairly well-bleached color" (or "Extra Choice color") in Sulfur Bleached and Golden Bleached Thompson Seedless raisins means that the raisins are fairly uniform in color and may range from yellow or greenish yellow to amber or light greenish amber and that not more than six percent, by weight, of all the raisins may be definitely dark berries. "Definitely dark berries" means raisins which are definitely darker than dark amber and characteristic of naturally "raisined" grapes.

(f) *Effective time and supersedure.* The minimum grade requirements for processed raisins set forth in this section shall become effective on the date of the publication of this section in the FEDERAL REGISTER and thereupon shall supersede the minimum grade requirements for processed raisins set forth in Exhibit B (§ 989.97) to Marketing Agreement No. 109 and Order No. 89 of this part.

It is hereby found and determined that good cause exists for not postponing the effective time of § 989.201, as amended, and § 989.205 for 30 days, or any lesser period, after publication of this document in the FEDERAL REGISTER (see sec. 4 (c) of the Administrative Procedure Act; 5 U. S. C. 1001 et seq.), in that: (1) Handlers already have acquired substantial quantities of raisins since the beginning of the 1952–53 crop year; (2) the minimum grade requirements are applicable to the reserve and surplus portions of handlers' acquisitions of raisins when such tonnages are delivered to the Raisin Administrative Committee or any person designated by it; (3) it is necessary to have the new minimum grade requirements in effect before reserve or surplus tonnage raisins are delivered to the committee to prevent two different sets of requirements applying during the same crop year; and (4) handlers will have adequate time to make any preparation they may need to comply with § 989.201, as amended, and § 989.205 after such sections are published in the FEDERAL REGISTER and before they are required to deliver reserve or surplus tonnage raisins. In these circumstances, this document must be made effective on the date of its publication in the FEDERAL REGISTER.

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

Issued at Washington, D. C., this 12th day of November 1952, to become effective upon publication in the FEDERAL REGISTER.

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

[F. R. Doc. 52-12251; Filed, Nov. 14, 1952; 8:55 a. m.]

TITLE 32A—NATIONAL DEFENSE, APPENDIX

Chapter III—Office of Price Stabilization, Economic Stabilization Agency

[Ceiling Price Regulation 22, Supplementary Regulation 6, Revision 1, Amdt. 2]

CPR 22—MANUFACTURERS' GENERAL CEILING PRICE REGULATION

SR 6—CEILING PRICES FOR MANUFACTURERS FOR THE SALE OF PAINTS, VARNISHES, AND LACQUERS

POSTPONEMENT OF EFFECTIVE DATE; DELETION OF ARTISTS' OILS AND WATER COLORS

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 Revision 1 of Supplementary Regulation 6 to Ceiling Price Regulation 22 is hereby issued.

STATEMENT OF CONSIDERATIONS

This amendment further postpones the effective date of SR 6, Revision 1, to December 15, 1952. Amendment 1 to the Revision previously postponed the effective date from October 13 to November 13, 1952. The considerations for that action are equally applicable in this instance.

This amendment also removes from the revision reference to artists' oils and water colors. These commodities were exempted from price control by virtue of the issuance of Amendment 4 to GOR 5, Revision 1.

Due to the nature of this amendment, special circumstances have made consultation with industry representatives, including trade association representatives, impracticable.

AMENDATORY PROVISIONS

Supplementary Regulation 6, Revision 1, to Ceiling Price Regulation 22 is amended in the following respects:

1. Section 2, paragraph (a) is amended by deleting subparagraph (7) which reads "(7) Artists' oils and water colors;"

2. The last paragraph of the regulation (effective date) is amended to read as follows:

Effective date. The effective date of this supplementary regulation is December 15, 1952, or such earlier date between August 13, 1952, and December 15, 1952, as you may select. If you select such earlier date, this supplementary regulation becomes effective as to you upon that date for all your commodities covered by this supplementary regulation.

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

This Amendment 2 to Supplementary Regulation 6, Revision 1, is effective November 13, 1952.

TIGHE E. WOODS,
Director of Price Stabilization.

NOVEMBER 13, 1952.

[F. R. Doc. 52-12305; Filed, Nov. 13, 1952; 4:58 p. m.]

[General Ceiling Price Regulation, Amdt. 12 to Supplementary Regulation 13]

GCPR, SR 13—COKE, COAL CHEMICALS AND COKE OVEN GAS

EXTENSION OF ADJUSTABLE PRICING

Pursuant to the Defense Production Act of 1950, as amended, Executive Order 10161, and Economic Stabilization Agency General Order No. 2, this Amendment 12 to Supplementary Regulation 13 to the General Ceiling Price Regulation is hereby issued.

STATEMENT OF CONSIDERATIONS

This amendment to Supplementary Regulation 13 provides for an extension of 15 days in the adjustable pricing period granted by Amendment 11, effective October 1, 1952.

Since the issuance of Amendment 11, a survey of the by-product coke oven industry has been completed and it has been determined that the industry is entitled to relief under the Industry Earnings Standard.

Owing to the complexity of the industry, additional time is required to permit the agency to prepare the necessary amendment to SR 13 granting the relief. This will take the form of an overall adjustment on ceiling prices of coke and coal chemicals produced in by-product coke ovens, plus a pass-through on the increased delivered cost of coal. Producers will be permitted to allocate 70 percent of the allowable increase to coke and 30 percent to coal chemicals, subject to a maximum limitation on the increase in price on any one product.

In the formulation of this amendment, special circumstances have rendered consultation with industry representatives, including trade association representatives, impracticable.

So far as practicable, the Director of Price Stabilization gave due consideration to the National effort to achieve maximum production in furtherance of the objectives of the Defense Production Act of 1950, as amended, and to relevant factors of general applicability.

AMENDATORY PROVISIONS

Supplementary Regulation 13 to the General Ceiling Price Regulation, as amended is further amended in the following respect:

Section 9 is amended by substituting the date "November 27, 1952" in place of "November 12, 1952", so that that section will read as follows:

SEC. 9. *Adjustable pricing.* From September 29, 1952, to November 27, 1952, inclusive, producers and distributors of coke subject to Supplementary Regulation 13 to the General Ceiling Price Regulation, are authorized to sell or agree to sell coke at prices not in excess of ceiling prices at the time of delivery, but by agreement between seller and buyer, such prices may be subject to adjustment upwards retroactively to the date of such agreement, in accordance with such order or orders which the Director of Price Stabilization may issue subsequent hereto.

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

Effective date. This amendment shall become effective November 13, 1952.

TIGHE E. WOODS,
Director of Price Stabilization.

NOVEMBER 13, 1952.

[F. R. Doc. 52-12306; Filed, Nov. 13, 1952; 4:58 p. m.]

[Ceiling Price Regulation 179]

CPR 179—FORGINGS

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

STATEMENT OF CONSIDERATIONS

This regulation establishes ceiling prices for ferrous and non-ferrous forgings. All sales of rough forgings upon which no further operations have been performed except basic cleaning, sizing, trimming, coining, rough drilling, and rough grinding and machining only for the purpose of inspecting or cleaning, are covered by this regulation. Also covered are sales of forgings which have been finished by heat treating, welding, machining, plating, or other similar operations to meet the buyer's specifications. Forgings which are components, repair parts, or subassemblies of a machine sold by the manufacturer of the machine are not subject to this regulation.

The products covered by this regulation are used as component parts in tanks, guns, and other weapons; in automobiles, trucks, motorcycles, tractors, machine tools, and aircraft; in road building, construction and railroad equipment; in the electrical, shipbuilding, mechanical, and heavy industries; in agricultural, household and industrial machinery of all kinds; and in many articles used by individual consumers. Most of the products are "tailor made" to fit the requirements of the individual customer. They are made from many different metals and alloys by a number of different processes; they may be relatively simple or highly intricate in design; and their weight may be measured in terms of ounces or tons. Although a few large producers of automotive and railroad equipment and industrial machinery own plants in which they produce forgings for their own use, most firms are engaged principally or solely in the business of producing forgings for sale. These range in size from one hammer shops to large companies with many millions of dollars in assets and several thousands of employees.

Because of the many different kinds of commodities in which the products covered by this regulation are used and the fact that their cost is generally an important element in the total cost of producing such commodities, their prices have a direct impact upon the cost of the defense program and seriously affect the cost of living, and it is imperative that such prices be kept from rising to unreasonable levels. It is equally important however, that this price regulation does not hinder the production of forgings essential to the defense program or the civilian economy.

Ceiling prices for forgings were first established by the General Ceiling Price Regulation and later by Ceiling Price Regulation 30. At present producers of forgings have the option of pricing under either GCPR or CPR 30. However, the provisions of these regulations are not well adapted to the traditional formula pricing technique prevailing in this industry. Since only slight changes in specifications will often require substantially different methods of production and marked changes in costs the "comparison commodity" pricing methods of GCPR cannot be used with facility and it is difficult for manufacturers of these products to determine their material and labor costs under CPR 30.

Ceiling prices for forgings which are the same as a forging which was included on a published price list in effect on January 25, 1951, are established by adjusting the prices on the price list to reflect changes in metal costs to July 30, 1951, and to reflect labor costs in effect on March 15, 1951. Ceiling prices for forgings which are merely modifications of forgings included on a base date price list are to be determined by adjusting the price for the unmodified forging to reflect the net increase or decrease, in labor and metals costs resulting from the change in design or specifications. Most forgings producers, however, ordinarily use a formula in pricing their products. They are required to use the formula which they had in effect on January 25, 1951, as the basis for determining their ceiling prices using the March 15, 1951, labor and July 30, 1951, metal cut-off dates. Producers of non-ferrous forgings who do their own alloying must determine their metal cost factor by using the ceiling price for the metal involved established as of July 30, 1951 by the applicable OPS regulation.

When the formula pricing method is used, a producer, in calculating the ceiling price for forgings which are the same as a forging which was produced within thirty days prior to the effective date of the regulation, must use his actual production experience in determining the time and material required. For forgings which are not the same as one produced within thirty days prior to the effective date of this regulation he may use estimates of time and material but the ceiling price must be recomputed after completion of the first order or after thirty days on the basis of actual production experience. If standard rates or factors are used, the recomputation procedure is optional but if any price which has been determined by using standard

rates and factors is recomputed all such prices must be recomputed.

The regulation exempts from price control producers whose total net sales of forgings in 1951 did not exceed $100,000 and it provides for exemption, upon application, for any producer whose total net sales fall below that figure in any year subsequent to 1951. Any producer so exempted will be automatically subject to the pricing provisions of the regulation if his total net sales of forgings in any calendar quarter ending after December 31, 1951, rise above $30,000. The total output of forgings of the firms thus affected is extremely small in relation to the total production of forgings and the benefits derived from imposing ceiling prices on their sales would be slight in relation to the administrative burden involved.

This regulation does not permit producers of forgings to reflect recent increases in outbound transportation costs, since, according to information presently available to OPS, it is the practice in the industry to sell forgings f. o. b. the producer's plant. If however, this is not the fact and some producers have customarily sold on a delivered basis and therefore, must absorb increases in outbound transportation costs, consideration will be given to modifying this regulation to permit such producers to adjust their prices to reflect these increases.

The level of ceiling prices under this regulation will not differ substantially from that prevailing under GCPR or CPR 30 but producers will be relieved of the burdensome task of computing ceiling prices in a manner not in keeping with their customary procedures.

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

So far as practicable, the Director has given due consideration to the national effort to achieve maximum production in furtherance of the objectives of the Defense Production Act of 1950, as amended, and to relevant factors of general applicability. In the judgment of the Director the provisions of this regulation comply with all of the requirements with respect to the establishment of ceiling prices set forth in the Defense Production Act of 1950, as amended.

In the formulation of this regulation there has been consultation with industry representatives, including trade association representatives, and consideration has been given to their recommendations.

In particular, the Director has consulted at several meetings with the Industry Advisory Committees with respect to the trade practices and the coverage of this regulation and has, in general, adopted the recommendations of the committees.

The provisions of this ceiling price regulation and their effect upon business practices, cost practices, or means or aids to distribution in the industry have been considered. It is believed that no changes in such practices or methods have been effected. To the extent, however, that the provisions of this regulation may operate to compel changes in such practices or methods, such provisions are necessary to prevent circumvention or evasion of the regulation and effectuate the policies of the Act.

REGULATORY PROVISIONS

Sec.

AUTHORITY: Sections 1 to 16 issued under sec. 704, 64 Stat. 816, as amended; 50 U. S. C. App. Sup. 2154. Interpret or apply Title IV, 64 Stat. 803, as amended; 50 U. S. C. App. Sup. 2101-2110, E. O. 10161, Sept. 9, 1950, 15 F. R. 6105; 3 CFR, 1950 Supp.

SECTION 1. *What this regulation does*—(a) *Commodities covered.* (1) This regulation establishes ceiling prices which you may charge for forgings. The term "forgings" as used in this regulation means any ferrous or non-ferrous metal product formed by the use of power-hammers, presses, upsetters or forging machines upon which no further operations are performed, except basic cleaning, trimming, sizing, coining, rough grinding, and rough drilling or machining only for the purpose of inspecting or cleaning. It also includes any such product which has been further finished by heat treating, welding, machining, plating or other similar operations to meet the buyer's specifications. It does not include forgings which are components, repair parts or subassemblies of a machine when sold by the manufacturer of that machine.

(2) This regulation also establishes the ceiling prices you may charge for equipment which you furnish in connection with forgings sold by you.

(b) *Persons and transactions covered.* (1) This regulation applies to all sales of ferrous or non-ferrous forgings, including export sales and sales for export, and to all sales of equipment furnished in connection with forgings except as provided in section 2 (Exemptions).

(2) This regulation also applies to any person who in the regular course of trade or business purchases forgings covered by this regulation.

(c) *Geographical coverage.* This regulation applies in the 48 states of the United States, the District of Columbia and Alaska, Guam, Hawaii, Puerto Rico and the Virgin Islands.

SEC. 2. *Exemptions*—(a) *Based on total net sales.* (1) If your total net sales of forgings during the calendar year 1951 did not exceed $100,000 you need not determine ceiling prices for your sales of forgings under the provisions of this or any other regulation heretofore or hereafter issued by OPS. However, you must preserve the records relating to forgings which you were required to keep pursuant to the General Ceiling Price Regulation or CPR 30.

(2) The exemption granted in subparagraph (1) of this paragraph will automatically terminate if your total net sales of forgings during any calendar quarter ending after December 31, 1951, exceed $30,000 and on and after the 15th of the month following the end of such quarter you must comply with all of the provisions of the regulation. You may, however, at any time thereafter file an application for exemption in accordance with subparagraph (3) of this paragraph.

(3) *Applications for exemption.* If your total net sales of forgings during any calendar year beginning after December 31, 1951, do not exceed $100,000, you may file an application for exemption from price control with respect to your sales for forgings. You need not make such application if your sales of forgings are exempt from price control pursuant to the provisions of subparagraph (1) of this paragraph and such exemption has not been terminated pursuant to the provisions of subparagraph (2) of this paragraph. Any such application must be signed by an authorized person and filed with the Office of Price Stabilization, Industrial Materials and Manufactured Goods Division, Washington 25, D. C., and must contain the following information: Your name and address; the location of your plant; a description of the kind of forgings produced by you; and your total net sales of forgings during the calendar year involved.

The OPS may grant an exemption pursuant to this paragraph by letter order and will provide that any exemption so granted will terminate, or be terminated, in accordance with subparagraph (2) of this paragraph.

(b) *Sales pursuant to short orders.* You are exempt from the provisions of this regulation and any other ceiling price regulation heretofore or hereafter issued by the Office of Price Stabilization to the extent that you sell forgings pursuant to any order for a particular forging which order requires less than eight forging hours producing time and for which your selling prices does not exceed $1,000: *Provided*, That, if after the effective date of this regulation, the total amount which you charge during any calendar quarter beginning on or after September 30, 1952, for forgings sold pursuant to such short orders equals the highest total amount which you charged for such sales during any calendar quarter in the year 1950, the exemption set forth herein shall not apply to any of your subsequent sales during the calendar quarter involved.

SEC. 3. *General pricing provisions; Metals costs.* This section sets forth the provisions for calculating metal costs in establishing your ceiling prices for forgings pursuant to sections 4 and 5 of this regulation. Unless you are a producer of non-ferrous forgings doing your own alloying, you must determine your ceiling prices for forgings on the basis of metal costs on July 30, 1951 and you must calculate such metal costs in accordance

with the provisions of paragraph (a) of this section.

(a) *Optional methods.* In calculating metal costs, you may (unless you are a producer of non-ferrous forgings doing your own alloying) elect to use either a weighted average cost of all metal of the same type and grade as that from which the forging being priced is to be produced received during the 90 day period immediately preceding July 30, 1951, or a cost calculated on the basis of the last delivery of metal of the same type or grade which you received prior to such date. If you elect to use a weighted average cost, you must determine that cost in accordance with subparagraph (1) of this paragraph. If you elect to use the metal cost calculated on the "last delivery" basis, you must do so in accordance with subparagraph (2) of this paragraph. You must, however, use the same method of calculating metal costs for all forgings produced by you and you may not change your method after you have made the election permitted herein and have put the regulation into effect.

(1) *Weighted average cost basis.* In calculating a weighted average metal cost you must observe the following rules:

(i) You must use the prices shown on the invoices covering deliveries to your plant of all metal of the same type and grade as that from which the forging being priced is to be produced from your usual sources of supply during the 90 day period immediately preceding July 30, 1951. If you did not receive any such delivery of the metal to be used in the forging being priced, you may use the the highest price published during the period in a recognized trade journal and applicable to deliveries to your plant from your usual sources of supply for the quantity of metal required to produce the number of forgings being priced. You may not, however, include in your weighted average cost any price in excess of the ceiling price established by the applicable OPS regulation in effect on July 30, 1951.

(ii) If on January 25, 1951, you customarily included transportation costs as part of your metal costs, you may include transportation costs actually paid by you in connection with the deliveries referred to in subdivision (i) of this subparagraph or, in the case of a metal which you did not receive, the transportation costs which you would have had to pay if you had received delivery in the period involved.

(2) *Last delivery basis.* In calculating the metal cost on a "last delivery" basis, you must observe the following rules:

(i) You must use the price shown on the invoice covering the last delivery to your plant of metal of the same type and grade as that from which the forging being priced is to be produced from your usual sources of supply during the 90 day period immediately preceding July 30, 1951. If you did not receive during such period any such delivery of the metal to be used in the forging being priced, you may use the highest price published during the period in a recognized trade journal and applicable to deliveries to your plant from your usual source of supply for the quantity of metal necessary to produce the number of forgings being priced. You may not, however, use any price in excess of the ceiling price established by the applicable OPS regulation, if any, in effect on July 30, 1951.

(ii) If on January 25, 1951, you customarily included transportation costs as part of your metal costs, you may include transportation costs actually paid by you in connection with the deliveries referred to in subdivision (i) of this subparagraph or, in the case of a metal which you did not receive, the transportation cost which you would have had to pay if you had received delivery in the period involved.

(b) *Non-ferrous forgers doing their own alloying.* If you are a producer of non-ferrous forgings and you do your own alloying, in calculating your metal cost factor for non-ferrous forgings you must use the ceiling price for the metal involved (i. e. the ingot, billet, rod or other basic shape from which the forging is made), established as of July 30, 1951 by the aplicable OPS regulation. In determining such ceiling price, you must assume that you purchased the metal involved at one time in the quantity necessary to produce the number of forgings ordered by your customer.

SEC. 4. *Ceiling prices for forgings determined by using base date price lists.* This section sets forth provisions for determining your ceiling prices for price list forgings and modified price list forgings. A "price list forging" is one which is the same as a forging which was included on a price list issued by you before January 25, 1951, and which you had in effect on that date. A "modified price list forging" is one which has the same basic design and specifications as a price list forging and which is intended to serve substantially the same purpose, but which nevertheless differs in some respect from such price list forging.

(a) *Price list forgings.* (1) Your ceiling price for a price list forging is the applicable price set forth on your price list in effect on January 25, 1951, adjusted in accordance with subparagraphs (2) and (3) of this paragraph. If your base date price list sets forth only a charge for conversion to which you customarily added a factor for metal in pricing a forging, your ceiling price is the applicable charge on your base date price list, adjusted in accordance with subparagraph (3) of this paragraph, plus a factor for metal determined in accordance with subparagraph (2)(iii) of this paragraph. You must also comply with paragraph (c) of this section.

(2) The applicable price shown on your base date price list must be adjusted to reflect the changes in your cost of the metal to be used in the forging being priced between the date of issuance of such price list and July 30, 1951. These changes must be made in accordance with the practice customarily followed by you in changing your prices to reflect changes in metal costs and must be calculated as follows:

(i) Determine the metal cost factor included in the price on your base date price list by using metal costs as of the date of issuance of your base date price list calculated in accordance with paragraph (a) of section 3 of this regulation using the 90 day period prior to, or the last delivery before the date of issuance of your base date price list in lieu of the 90 day period prior to, or the last delivery before July 30, 1951. If, however, you are a producer of non-ferrous forgings and do your own alloying, determine the metal cost factor on the basis of the price for the metal involved which you used in calculating the price on your price list.

(ii) Subtract the amount determined in subdivision (i) of this subparagraph from the price set forth on your base date price list.

(iii) Determine a new metal cost factor by using metal costs as of July 30, 1951, calculated in accordance with paragraph (a) of section 3 of this regulation. If, however, you are a producer of non-ferrous forgings and do your own alloying, you must determine your new metal cost factor by using the ceiling price for the metal involved established as of July 30, 1951, by the applicable OPS regulation. In determining such ceiling price you must assume that you purchased the metal involved at one time in the quantity necessary to produce the number of forgings ordered by your customer.

(iv) Add the amount determined in accordance with subdivision (iii) of this subparagraph to the result of the calculation in subdivision (ii) of this subparagraph.

(3) If the applicable price on your price list is based upon labor rates higher than those which were in effect in your plant on March 15, 1951, you must adjust the price to reflect the labor rates which were in effect on that date. If the applicable price on your price list is based on labor rates lower than those which were in effect in your plant on March 15, 1951, you may adjust the price to reflect the labor rates which were in effect on that date. You must make any adjustment pursuant to this subparagraph in exactly the same manner as you would have on January 25, 1951, but you may not include any increases in labor rates occurring after March 15, 1951, and you must use the same ratio of overtime to straight time hours you used in calculating the labor cost factor included in the price on your price list.

(b) *Modified price list forgings.* (1) Your ceiling price for a modified price list forging is the price determined in accordance with paragraph (a) of this section, for the unmodified price list forging, adjusted to reflect any increase or decrease in cost resulting from the change in design or specification. You must calculate such change in cost in accordance with subparagraph (2) of this paragraph. You must also comply with paragraph (c) of this section.

(2) To calculate the change in cost resulting from the modification in design or specification you must:

(i) Determine the increase or decrease in direct labor costs resulting

from such modification on the basis of the labor rates in effect in your plant on March 15, 1951.

(ii) Determine the increase or decrease in metal costs resulting from such modification on the basis of the price paid by you as shown on the last delivery to you prior to July 30, 1951. This price may not exceed the ceiling price established in the applicable OPS regulation. You may include any transportation cost, on a per unit basis, paid by you in connection with such delivery.

(iii) Add or subtract the net increase or decrease in costs to or from the price as determined in accordance with paragraph (a) of this section, for the unmodified price list forging.

(c) *Extras, discounts, and terms.* The ceiling price determined in accordance with this section must be adjusted to reflect any applicable extra charges, quantity discounts, or class of purchaser differentials which you had in effect on January 25, 1951, and must carry all delivery terms, cash discounts, guarantees and servicing terms, and other applicable conditions of sale which you had in effect on that date.

SEC. 5. *Formula prices.* If you cannot determine your ceiling price for a forging under section 4 of this regulation, your ceiling price is the price determined in accordance with the formula which your written records show you had in effect on January 25, 1951, for calculating the price for the same or similar forging by the same production method in the same plant. You must apply your formula in exactly the same manner as you would have on January 25, 1951, and you must use the same overhead rates, rates for general administrative and selling expense, profit markup, risk factors, discounts and allowances and any other basis of computing prices by relation to costs that were in use in the same forge shop on that date. You must not include any costs which you did not customarily include in pricing forgings and you must calculate the various factors entering into your ceiling price in accordance with the following provisions of this section.

(a) *Metal costs*—(1) *Metal cost factor.* You must calculate the metal cost factor in exactly the same manner you would have on January 25, 1951, but you must use metal costs determined in accordance with paragraphs, (a) or (b) of section 3, whichever is applicable.

(2) *Scrap allowance.* You must calculate the allowance for scrap in exactly the same manner you would have on January 25, 1951 using the ceiling prices for the scrap involved established as of July 30, 1951 by the applicable OPS regulation.

(b) *Labor costs.* You must calculate the labor cost factor in exactly the same manner as you would have on January 25, 1951, by using the straight time and overtime rates for each class of labor in effect in your plant on March 15, 1951. If you customarily used machine hour, per piece, or average rates in pricing forgings you must use the same method. You may not change your method of classifying labor as direct or indirect. If your base date formula contained a labor cost factor including both straight time and overtime labor, you must calculate your labor cost factor by using the same ratio of overtime to straight time hours reflected in your base date formula, and you may not include any increase in labor costs resulting from an increase in the number of overtime hours in excess of the amount computed by using the ratio of overtime to straight time hours reflected in your base date formula. If your base date formula included separate factors for straight time and overtime labor, you may not include any increases in labor costs resulting from an increase in number of overtime hours in excess of an amount computed by using the ratio of overtime hours to straight time hours reflected in your payroll for the four full pay periods immediately preceding the base date.

(c) *Other production material costs.* You must calculate other material cost factors in exactly the same manner as you would have on January 25, 1951. You may not, however, include any increase in such costs occurring after March 15, 1951.

(d) *Additional operations and subcontracted services.* (1) If in connection with forgings produced by you, you perform additional operations (including but not limited to die work, machining, galvanizing and plating), you may include in your ceiling price a factor for any such operation which you actually perform. Such factor must be determined in exactly the same manner as you would have on January 25, 1951, using metal costs determined in accordance with paragraph (a) or (b) of section 3, whichever is applicable, and labor costs as of March 15, 1951.

(2) If you subcontract any service (including but not limited to die work, machining, galvanizing, or plating), you may include a factor for such costs in determining your ceiling price. Such factor must be determined in exactly the same manner employed by you on January 25, 1951. You may use the price paid by you for any subcontracted service provided it does not exceed the ceiling price established by the applicable OPS regulation.

(e) *Forgings for which you have previous production experience.* In determining the ceiling price for a forging which is the same as a forging you produced during the period October 20, 1952, to the effective date of this regulation, you must apply your formula in accordance with the provisions of this section on the basis of your actual production experience for that forging. The resulting ceiling price is applicable to all of your subsequent sales of the same forging to a purchaser of the same class. Your ceiling price for the other classes of purchasers is determined by adjusting this ceiling price to reflect the differential between such classes of purchasers which you had in effect on January 25, 1951, as shown by your written records. An explanation of the terms "class of purchaser" and "purchaser of the same class" is found in Section 16 (Definitions).

(f) *Forgings for which you do not have previous production experience*—(1) *Use of estimates.* In determining a ceiling price for a forging which is not the same as any forging you produced during the period October 20, 1952, to the effective date of this regulation, you may apply your formula in accordance with the provisions of this section on the basis of estimates of the time and material which will be required. Such estimates must be made in accordance with your practice on January 25, 1951.

(2) *Recomputation.* You must recompute your ceiling price for any forging covered by this paragraph (f) in accordance with the following provisions.

(i) Recomputation must be made after completion of production of the first order or if such order involves production (other than production of samples or trial releases) extending over more than 30 calendar days, after completion of 30 days' production.

(ii) In recomputing your ceiling price, you must apply your formula on the basis of your actual experience in producing forgings for the first order or during the 30-day period described in subdivision (i) of this section. If it was your practice on January 25, 1951, to employ standard factors or rates for certain cost elements, you may use the same factors or rates in recomputing your ceiling price.

(iii) If it was your practice on January 25, 1951, to price your forgings by using standard rates or factors to develop average data with respect to time and material, and such rates or factors were developed from time studies or average experience over a period of more than three months, and if you used such factors in determining your ceiling price in accordance with subparagraph (1) of this paragraph, you need not make the recomputation provided for herein, but you cannot recompute any ceiling price for a forging covered by this paragraph unless you recompute your ceiling prices for all such forgings. If, however, after completion of production for the first order you change the method of production or specifications of a particular forging, you must redetermine your ceiling price in accordance with subparagraph (1) of this paragraph on the basis of the changed operations.

(iv) The price resulting from the recomputation or recalculation provided for herein is your ceiling price for all subsequent sales or deliveries of the forgings involved after completion of production for the first order, or after completion of the 30 day period described in subdivision (i) of this paragraph.

(g) *Extras, discounts, and terms.* The ceiling price determined in accordance with this section must be adjusted to reflect any applicable extra charges, quantity discounts, or class of purchaser differentials which you had in effect on January 25, 1951, and must carry all delivery terms, cash discounts, guarantees and servicing terms, and other applicable conditions of sale which you had in effect on that date.

SEC. 6. *Ceiling prices for equipment furnished in connection with the sale of*

forgings. This section sets forth the conditions under which you may charge a buyer for equipment (including but not limited to patterns, dies, tools, jigs, gauges or fixtures) furnished by you in connection with your sales of forgings and sets forth provisions for determining your ceiling price for such equipment.

(a) *Conditions under which you may charge for equipment.* You may charge a buyer for equipment furnished by you in connection with your sale of forgings only if:

(1) It was your practice on January 25, 1951, to charge a buyer for such equipment.

(2) You have not included any factor for such equipment in determining your ceiling price for forgings under section 4 or 5.

(3) You make such charge in exactly the same manner as you would have on January 25, 1951 (i. e., as a flat sum or on a prorated basis) and you separately state the amount of such charge in billing the buyer; and

(4) You follow your practice as of January 25, 1951, with respect to retention or transfer of ownership of such equipment.

(b) *Ceiling price.* Your ceiling price for equipment furnished by you in connection with your sales of forgings is the price determined in accordance with the formula you had in effect on January 25, 1951, for pricing the same kind of equipment. You must apply such formula in exactly the same manner as you would have on January 25, 1951, using the rates for overhead or burden and profit you had in effect on that date. In calculating your ceiling price for equipment you may not include any elements which you would not have included on January 25, 1951, or any increases in metal costs occurring after July 30, 1951, or any increases in labor costs or production material costs (other than metal) occurring after March 15, 1951. Costs included in your formula for equipment purchased by you may not exceed the applicable OPS ceiling price for such equipment.

SEC. 7. *Rounding.* If it was your practice on January 25, 1951, to round your prices for forgings or for a particular type or class of forgings you may round the ceiling prices determined in accordance with the provisions of this regulation in accordance with your customary practice so that they will be expressed in the nearest cent or fraction of a cent you normally employ. If it was your practice on January 25, 1951, to round the prices of all your forgings and you elect to round the ceiling price of any forging you must similarly round the ceiling prices of all of your forgings to reflect decreases as well as increases. If, on the other hand, it was your practice on January 25, 1951, to round the prices of only a particular type or class of forgings and you elect to round the ceiling price of any forgings of that particular type or class you must round the ceiling prices of all forgings of that type or class to reflect decreases as well as increases. In no event may the increase resulting from rounding be greater than 2 percent of your ceiling price prior to rounding.

SEC. 8. *Ceiling prices for new sellers.* (a) If you are a producer of forgings who was not in business on January 25, 1951, (other than a transferee described in section 9), or if for any other reason you cannot otherwise determine a ceiling price for any transactions covered by this regulation, you must apply to OPS for approval of a ceiling price or pricing formula.

(1) Any application pursuant to this section must be signed by an authorized person and filed by registered mail with the Office of Price Stabilization, Industrial Materials and Manufactured Goods Division, Washington 25, D. C., and must contain the following information: Your trade name and address; the location of the plant or plants in which the forging is to be made; a proposed ceiling price or pricing formula; a detailed statement of the factors used by you in establishing such price or formula and a statement of the reason why you are unable to determine a ceiling price under the provisions of this regulation.

(2) Any ceiling price or pricing formula established by OPS pursuant to this section will be in line with the ceiling prices or pricing formula otherwise established in this regulation.

(3) After receipt of an application pursuant to this section, OPS may approve or disapprove your proposed ceiling price or pricing formula, establish a different ceiling price or pricing formula, or request additional information. Pending any such action, you may sell the product or service covered by your application at your proposed ceiling price provided that you agree with the purchaser to refund the amount, if any, by which such price exceeds the ceiling price established by OPS. If OPS has not acted on your application within 30 days of the receipt thereof, your proposed ceiling price shall be deemed to be established for all deliveries made between the date you mailed your application to OPS and the date of any order issued by OPS disposing of your application.

(b) If you are required to file an application pursuant to paragraph (a) of this section and do not do so, OPS may issue an order establishing a ceiling price or pricing formula for you. Any ceiling price provided for by such order will be in line with the ceiling prices otherwise established in this regulation and will apply to all deliveries for which a ceiling price was not otherwise established by this regulation, including deliveries completed prior to the date of the order. The issuance of such an order will not relieve you of your obligation to comply with the requirements of this regulation or of the various penalties for your failure to do so.

SEC. 9. *Transfers of business.* If the business or assets of a producer of forgings are sold after the issuance of this regulation and the transferee carries on the production of forgings in the plant included in such transfer, the ceiling price of the transferee for forgings produced in such plant shall be the same as those to which his transferor would have been subject if no such transfer had taken place and his obligation to keep records sufficient to verify such prices shall be the same. The transferor shall either preserve and make available, or turn over to, the transferee all records of the transactions prior to the transfer which are necessary to enable the transferee to comply with the provisions of this regulation.

SEC. 10. *Record-keeping requirements.* (a) You must prepare and preserve for the life of the Defense Production Act of 1950, as amended, and for two years thereafter all records necessary to determine whether you have computed your ceiling prices correctly, including but not limited to:

(1) A copy of your price lists, if any, which you had in effect on January 25, 1951;

(2) Records showing your formulas, if any, in effect on January 25, 1951, and the formulas, if any, used in computing your ceiling prices under this regulation. Such records should include the factors used in applying such formulas and all appropriate work sheets and documents substantiating such factors; and

(3) Records showing the extra charges, quantity discounts, class of purchaser differentials, delivery terms, cash terms, guarantees and service terms, and other terms and conditions of sale which you had in effect on January 25, 1951.

(b) Every person making a sale of forgings and every person who in the regular course of business purchases forgings must keep for inspection by the Office of Price Stabilization, for a period of two years, accurate records of each such sale or purchase showing: The date thereof; the name and address of the seller and buyer; the quantity of forgings sold or purchased; the location of the plant in which the forgings were produced; the price charged or paid; the extras, if any, charged and paid; the price, if any, charged or paid for equipment furnished by you in connection with the sale of forgings; the terms of sale; and the amount of the outbound transportation charges, if any.

SEC. 11. *Interpretations.* If you want an official interpretation of this regulation, you should write the Division Counsel, Industrial Materials and Manufactured Goods Division, Office of Price Stabilization, Washington 25, D. C. Any action taken by you in reliance upon and in conformity with a written official interpretation will constitute action in good faith pursuant to this regulation. Further information on obtaining official interpretations is contained in Price Procedural Regulation 1, Revised.

SEC. 12. *Excise, sales or similar taxes.* Any person may collect, in addition to the ceiling prices established by this regulation, any excise, sales or similar tax imposed upon him by reason of his sales of forgings covered by this regulation if he is not prohibited by law from making such collection and if he states separately from his selling prices the amount of tax collected. However, if the tax was in effect on January 25, 1951, and you did not charge your customer for the tax on that date, you may not do so now.

SEC. 13. *Petitions for amendment.* Any person seeking an amendment of this regulation may file a petition for amendment in accordance with the provisions of Price Procedural Regulation 1, Revised.

SEC. 14. *Prohibitions.* You shall not do any act prohibited or omit to do any act required by this regulation, nor shall you offer, solicit, attempt, or agree to do or omit to do any such act. Specifically (but not in limitation of the above), you shall not, regardless of any contract or other obligation, sell or deliver, and no person in the regular course of trade or business shall buy or receive from you, at a price higher than the ceiling price established by this regulation, and you shall keep, make and preserve true and accurate records and reports, required by this regulation. If you violate any provisions of this regulation, you are subject to criminal penalties, enforcement action, and action for damages.

SEC. 15. *Evasion.* Any means or device which results in obtaining indirectly a higher price than is permitted by this regulation or in concealing or falsely representing information as to which this regulation requires records to be kept is a violation of this regulation. This prohibition includes, but is not limited to means or devices making use of commissions, services, cross sales, transportation arrangements, premiums, discounts, special privileges, up-grading, division of orders, tie-in agreements and trade understandings, as well as the omission from records of true data, and the inclusion in records of false data.

SEC. 16. *Definitions.* (a) "Class of purchaser or purchaser of the same class" refers to your own practice of setting different prices for sales to different purchasers or groups of purchasers. The practice may (but need not) be based on the characteristics or distributive level of the buyer. It may (but need not) be based on the location of the purchaser or the quantity purchased by him. If you have followed the practice of giving an individual customer a price different from that charged others, that customer is a separate class of purchaser.

(b) "Commodity" means any product which is covered by this regulation.

(c) "Formula" means the price determining and cost estimating methods which were in effect in your plant on January 25, 1951.

(d) "Director of Price Stabilization". This term also applies to any official (including officials of Regional or District Offices) to whom the Director of Price Stabilization by order delegates a function, power or authority referred to in this regulation.

(e) "OPS" means Office of Price Stabilization.

(f) "Sell" means sell, supply, dispose, barter, exchange, transfer and deliver, and contracts and offers to do any of the foregoing. The term "buy" and "purchase" are construed accordingly. Any reference in this regulation to a sale or purchase of a forging includes both transactions in which the person producing the forging furnishes the materials and those in which all or part of the materials are furnished by the purchaser.

(g) "You" means the person subject to this regulation. "Your" and "Yours" are construed accordingly.

(h) "Total Net Sales" means the total amount charged by you for forgings less returns and allowances.

(i) "Metal costs" means the cost of the metal used in producing a forging.

(j) "Other production material" means all material used or consumed in producing a forging other than metal.

(k) "Change in specifications" means any change in type or grade of material, in tests or inspections required, in physical form, machining or finish, or in quantity ordered or released.

(l) "Applicable OPS regulation" means the regulation issued by OPS establishing ceiling prices for the commodity referred to.

(m) "Base date" means January 25, 1951.

(n) "Factor" means the dollar-and-cents amount of any element used in determining a price.

(o) "Person" includes an individual, corporation, partnership, association or any other organized group of persons or legal successor or representative of the foregoing, and includes the United States or any agency thereof, or other government or any of its political subdivisions, or any agency of the foregoing.

(p) "Usual source of supply" means a source from which you normally obtained metal in the quantities normally purchased by you. Any departure from your normal buying practices means that you did not obtain metal from your usual source of supply. Such a departure would include purchases of quantities smaller than those you normally purchased or contracted for, a delivery from a more distant or different class of supplier, or a change from a domestic to a foreign source.

(q) "Price list" means any document or letter setting forth dollars and cents prices, per pound or per piece, applicable to a particular or general category of forgings and on the basis of which you priced the forgings involved without reference to individual computation of production costs.

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

Effective date. This Ceiling Price Regulation 179 shall become effective November 19, 1952.

JOSEPH H. FREEHILL,
Acting Director of Price Stabilization.

NOVEMBER 14, 1952.

[F. R. Doc. 52-12331; Filed, Nov. 14, 1952; 12:05 p. m.]

Chapter VI—National Production Authority, Department of Commerce

[Revised CMP Regulation 6, Direction 6 as amended November 14, 1952]

CMP REG. 6—CONSTRUCTION

DIR 6—THIRD AND FOURTH QUARTER AUTHORIZED CONTROLLED MATERIAL ORDERS

This direction as amended 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 fomulation of this amended direction, consultation with industry representatives has been rendered impracticable due to the need for immediate action and because the amendment affects many different industries.

EXPLANATORY

This amendment affects Direction 6, issued July 29, 1952, to Revised CMP Regulation No. 6 by amending sections 2, 3, and 4 thereof.

REGULATORY PROVISIONS

Sec.
1. What this direction does.
2. Third quarter authorized controlled material orders.
3. Fourth quarter authorized controlled material orders.
4. Applicability of other regulations and orders.

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 permit the placement and acceptance of certain third quarter 1952 and fourth quarter 1952 authorized controlled material orders even though they call for delivery after the end of such quarters.

SEC. 2. *Third quarter authorized controlled material order.* (a) The provisions of this section apply to all authorized controlled material orders for the third calendar quarter of 1952 which are placed on and after the effective date of this direction.

(b) An authorized controlled material order for steel placed pursuant to an allotment for the third calendar quarter of 1952 which contains the quarterly identification 3Q52, or placed for delivery in the third calendar quarter of 1952 pursuant to the provisions relating to self-authorization set forth in Article IV of Revised CMP Regulation No. 6, or placed on or before October 3, 1952, for delivery in the third calendar quarter of 1952, pursuant to the provisions relating to self-authorization which were set forth in NPA Order M-100, may call for delivery at any time up to November 30, 1952: *Provided, however,* That such order is placed pursuant to lead-time requirements. A steel controlled materials producer or a steel controlled materials distributor who receives an authorized

controlled material order for steel which bears the quarterly identification 3Q52 and which calls for delivery between October 1, 1952, and November 30, 1952, shall accept and fill such order in preference to an authorized controlled material order which bears the quarterly identification 4Q52 and which calls for delivery between October 1, 1952, and November 30, 1952, notwithstanding the sequence of order placement.

SEC. 3. *Fourth quarter authorized controlled material orders.* (a) The provisions of this section apply only to authorized controlled material orders for the fourth calendar quarter of 1952 which do not bear a program identification A, B, C, or E, and a digit (including the suffix B-5), or Z-2, and which are placed on and after July 29, 1952, the original effective date of this direction.

(b) An authorized controlled material order for steel placed pursuant to an allotment for the fourth calendar quarter of 1952 which contains the quarterly identification 4Q52, or an authorized controlled material order for steel placed for delivery in the fourth calendar quarter of 1952 pursuant to the provisions relating to self-authorization set forth in Article IV of Revised CMP Regulation No. 6, or placed on or before October 3, 1952, for delivery in the fourth calendar quarter of 1952, pursuant to the provisions relating to self-authorization which were set forth in NPA Order M-100, which does not contain a quarterly identification, may call for delivery at any time from October 1, 1952, to February 28, 1953.

(c) A steel controlled materials producer who, during the 15-day period immediately preceding the commencement of the lead time for January 1953, receives an authorized controlled material order for steel which bears the quarterly identification 4Q52 and which calls for delivery during January 1953 shall accept and fill such order in preference to an order which bears the quarterly identification 1Q53 and which calls for delivery during January 1953, notwithstanding the sequence of order placement. A steel controlled materials producer who, between November 17, 1952, and November 28, 1952, receives an authorized controlled material order for an item of steel with a lead time of 45 or 60 days, which order bears the quarterly identification 4Q52 and calls for delivery during February 1953, shall accept and fill such order in preference to an order which bears the quarterly identification 1Q53 and which calls for delivery during February 1953, notwithstanding the sequence of order placement. Authorized controlled material orders for steel which bear the quarterly identification 4Q52 and which call for delivery between January 1, 1953, and February 28, 1953, but which are not placed during the periods specified in the preceding two sentences, shall have equal preferential status at the mill level with authorized controlled material orders for steel which bear the quarterly identification 1Q53. Orders which bear the quarterly identification 1Q53 and which are replaced in mill schedules for January or February 1953 by orders which bear the quarterly identification 4Q52 shall be rescheduled for delivery at the earliest date possible.

(d) A steel controlled materials distributor who receives an authorized controlled material order for steel which bears the quarterly identification 4Q52 and which calls for delivery between January 1, 1953, and February 28, 1953, shall accept and fill such order in preference to an order which bears the quarterly identification 1Q53 and which calls for delivery between January 1, 1953, and February 28, 1953, notwithstanding the sequence of order placement.

SEC. 4. *Applicability of other regulations and orders.* The provisions of CMP Regulations Nos. 1 and 4, Revised CMP Regulation No. 6, NPA Orders M-1 and M-6A, including the directions and amendments thereto, and of any other NPA regulation and order heretofore issued, are superseded to the extent to which they are inconsistent with the provisions of this direction, but in all other respects the provisions of such regulations and orders shall remain in full force and effect. Section 8 of NPA Order M-1 gives steel controlled materials producers the option to determine which authorized controlled material orders not bearing a program identification A, B, C, or E, and a digit (including the suffix B-5), or Z-2, they will accept and schedule prior to the 15-day period immediately preceding the commencement of the lead time. This option shall be superseded by section 3 (c) of this direction only with respect to the placement between November 17, 1952, and November 28, 1952, of authorized controlled material orders for items of steel with a lead time of 45 or 60 days which bear the quarterly identification 4Q52 and which call for delivery during February 1953. This direction does not supersede the provisions of section 8 (a) (2) of NPA Order M-1, which limits the quantity of orders which steel controlled material producers may accept for shipment during any one month.

This amended direction shall take effect November 14, 1952.

NATIONAL PRODUCTION AUTHORITY,
By GEORGE W. AUXIER,
Executive Secretary.

[F. R. Doc. 52-12329; Filed, Nov. 14, 1952; 11:27 a. m.]

Chapter XVI—Production and Marketing Administration, Department of Agriculture

[Defense Food Order 3, Sub-Order 3, Amdt. 2]

DFO-3—AGRICULTURAL IMPORTS

SO 3—STATEMENT OF POLICIES AND PROCEDURES RE IMPORT AUTHORIZATIONS FOR CERTAIN COMMODITIES

IMPORTATION OF ITALIAN TYPE CHEESE

Sub-Order 3, as amended (17 F. R. 6269, 8548), containing a statement of the policies and procedures relating to import authorizations for certain commodities under Defense Food Order 3, as amended (17 F. R. 6088, 8546), was issued pursuant to the authority vested by said amended Defense Food Order 3, under sections 101, 104, and 704 of the Defense Production Act of 1950, as amended (64 Stat. 798; 65 Stat. 131; Pub. Law 429, 82d Cong.; 50 U. S. C. App. Sup. 2061 et seq.). This amendment to Sub-Order 3, as amended, should be issued promptly in order to make the benefits therefrom available immediately and to inform affected persons as soon as possible concerning the policies and procedures relating to authorizations with respect to the importation of Italian type cheese. This amendment, which relieves restrictions on such importations, affects several segments of the economy and time is not available to permit consultation with all affected segments.

SUMMARY OF AMENDMENT

The policies, presently stated in Sub-Order 3 to Defense Food Order 3, as amended, with respect to the issuance of authorizations for the importation of Italian type cheese on the basis of country of origin in some instances do not conform to the recent trend in importations of such cheese from the various countries of origin and do not assure such countries of an equitable portion of the authorized aggregate importations of such cheese. To alleviate this situation, so far as practicable, this amendment provides for the transfer, upon request by an importer, of a part of such importer's authorization for such cheese from one country of origin to another whenever such action is warranted.

REGULATORY PROVISIONS

Defense Food Order 3, Sub-Order 3, as amended (17 F. R. 6269, 8548), is hereby amended by revising the last sentence of section 1 (c) (1) thereof to read as follows: "Authorizations issued to any applicant in accordance with this subparagraph will specify the quantities which may be imported from each particular country of origin, and such quantities will be based upon the proportionate quantities imported by the applicant from such country during the relevant period prescribed in this subparagraph: *Provided*, That to reflect current trends in imports of Italian type cheese and to effectuate the equitable distribution of imports of such cheese among countries of origin, the Director may, upon application by an importer, transfer not to exceed ⅓ of the importer's authorization for such cheese from one country of origin to another."

This amendment shall become effective November 12, 1952.

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

(Sec. 704, 64 Stat. 816; 65 Stat. 139; Pub. Law 429, 82d Cong.; 50 U. S. C. App. Sup. 2154)

Issued at Washington, D. C., this 12th day of November 1952.

[SEAL] R. H. ROBERTS,
Acting Director, Office of Requirements and Allocations.

[F. R. Doc. 52-12263; Filed, Nov. 14, 1952; 8:57 a. m.]

Chapter XXI—Office of Rent Stabilization, Economic Stabilization Agency

[Rent Regulation 1, Amdt. 89 to Schedule A]

[Rent Regulation 2, Amdt. 87 to Schedule A]

RR 1—HOUSING

RR 2—ROOMS IN ROOMING HOUSES AND OTHER ESTABLISHMENTS

SCHEDULE A—DEFENSE-RENTAL AREAS

INDIANA AND WEST VIRGINIA

Effective November 15, 1952, Rent Regulation 1 and Rent Regulation 2 are amended so that the items indicated below of Schedule A read as set forth below.

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

Issued this 12th day of November 1952.

JAMES McI. HENDERSON,
Director of Rent Stabilization.

State and name of defense-rental area	Class	County or counties in defense-rental area under regulation	Maximum rent date	Effective date of regulation
Indiana				
(106) South Bend....	B	In St. Joseph County, the cities of Mishawaka and South Bend, the towns of Lakeville, New Carlisle, North Liberty, Roseland, and Walkerton, and all unincorporated localities; in Elkhart County, all unincorporated localities.	Apr. 1, 1941..	June 1, 1942
West Virginia				
(355a) Clarksburg...	B	In Harrison County, the cities Anmoore, Clarksburg, and Stonewood, the town of West Milford, and the unincorporated area of the county except that in the town of Lumberport, and in the magisterial districts of Eagle, Elk, Sardis, and Tenmile.	June 1, 1944...	June 1, 1945

These amendments decontrol the following based on a resolution submitted under section 204 (j) (3) of the act:

The city of Goshen in Elkhart County, Indiana, a portion of the South Bend Defense-Rental Area.

These amendments also decontrol the following on the initiative of the Director of Rent Stabilization under section 204 (c) of the act:

The magisterial districts of Eagle, Elk, Sardis, and Tenmile in Harrison County, West Virginia, portions of the Clarksburg Defense-Rental Area.

[F. R. Doc. 52-12235; Filed, Nov. 14, 1952; 8:50 a. m.]

[Rent Regulation 1, Amdt. 25 to Schedule B]

[Rent Regulation 2, Amdt. 25 to Schedule B]

RR 1—HOUSING

RR 2—ROOMS IN ROOMING HOUSES AND OTHER ESTABLISHMENTS

SCHEDULE B—SPECIFIC PROVISIONS RELATING TO INDIVIDUAL DEFENSE-RENTAL AREAS AND PORTIONS THEREOF

OHIO AND WEST VIRGINIA

Effective November 17, 1952, Rent Regulation 1 and Rent Regulation 2 are amended as set forth below.

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

Issued this 12th day of November 1952.

JAMES MC I. HENDERSON,
Director of Rent Stabilization.

1. Item 72 is added to Schedule B of Rent Regulation 1—Housing, reading as follows:

72. *Provisions relating to the Steubenville, Ohio-Panhandle, West Virginia, Defense-Rental Area (Item 359 of Schedule A):*

With respect to housing accommodations in the Steubenville, Ohio-Panhandle, West Virginia, Defense-Rental Area, section 141 of this regulation is changed to read as follows:

SEC. 141. *Alternate adjustment for increases in costs and prices.* The present maximum rent for the housing accommodation does not equal (1) 130 percent of the maximum rent in effect on June 30, 1947, or 130 percent of the maximum rent for comparable housing accommodations on June 30, 1947, if no maximum rent was in effect on that date; (2) plus or minus any increases or decreases in maximum rent ordered after June 30, 1947, under this regulation, for major capital improvements or increases or decreases in living space, services, furniture, furnishings or equipment or substantial deterioration. The adjustment under this section shall be in an amount sufficient to cause the maximum rent to equal (1) 130 percent of the maximum rent in effect on June 30, 1947, for the housing accommodation or comparable housing accommodations, whichever is applicable; (2) plus or minus appropriate increases or decreases in rental value, if any, as specified herein: *Provided, however,* That the Director shall give appropriate consideration to orders issued under section 157 or 160 decreasing maximum rents which were in effect on June 30, 1947. Adjustments under this section shall be effective automatically upon the filing of the petition if a maximum rent was in effect on June 30, 1947. In all other cases, they shall not be effective until the order is issued by the Director. All provisions of this regulation insofar as they are applicable to the Steubenville, Ohio-Panhandle, West Virginia, Defense-Rental Area are amended to the extent necessary to carry into effect the provisions of this Item 72 of Schedule B.

2. Item 77 is added to Schedule B of Rent Regulation 2—Rooms, reading as follows:

77. *Provisions relating to the Steubenville, Ohio-Panhandle, West Virginia, Defense-Rental Area (Item 359 of Schedule A):*

With respect to housing accommodations in the Steubenville, Ohio-Panhandle, West Virginia, Defense-Rental Area, section 138 is added to this regulation to read as follows:

SEC. 138. *Alternate adjustment for increases in costs and prices.* The present maximum rent for the room does not equal (1) 130 percent of the maximum rent in effect on June 30, 1947, or 130 percent of the maximum rent for comparable rooms on June 30, 1947, if no maximum rent was in effect on that date; (2) plus or minus any increases or decreases in maximum rent ordered after June 30, 1947, under this regulation, for major capital improvements or increases or decreases in living space, services, furniture, furnishings or equipment or substantial deterioration. The adjustment under this section shall be in an amount sufficient to cause the maximum rent to equal (1) 130 percent of the maximum rent in effect on June 30, 1947, for the room or comparable rooms, whichever is applicable; (2) plus or minus appropriate increases or decreases in rental value, if any, as specified herein: *Provided, however,* That the Director shall give appropriate consideration to orders issued under section 157 or 160 decreasing maximum rents which were in effect on June 30, 1947. Adjustments under this section shall be effective automatically upon the filing of the petition if a maximum rent was in effect on June 30, 1947. In all other cases, they shall not be effective until the order is issued by the Director. All provisions of this regulation insofar as they are applicable to the Steubenville, Ohio-Panhandle, West Virginia, Defense-Rental Area are amended to the extent necessary to carry into effect the provisions of this Item 77 of Schedule B.

[F. R. Doc. 52-12233; Filed, Nov. 14, 1952; 8:50 a. m.]

[Rent Regulation 3, Amdt. 93 to Schedule A]

RR 3—HOTELS

SCHEDULE A—DEFENSE-RENTAL AREAS

ARKANSAS

Effective November 15, 1952, Rent Regulation 3 is amended as set forth below.

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

Issued this 12th day of November 1952.

JAMES McI. HENDERSON,
Director of Rent Stabilization.

1. Schedule A, Item 19b, is amended to read as follows:

(19b) [Revoked and decontrolled.]

This decontrols the Camden, Ark., Defense-Rental Area, on the initiative of the Director of Rent Stabilization under section 204 (c) of the Housing and Rent Act of 1947, as amended.

[F. R. Doc. 52-12234; Filed, Nov. 14, 1952; 8:50 a. m.]

TITLE 25—INDIANS

Chapter I—Bureau of Indian Affairs, Department of the Interior

Subchapter I—Irrigation Projects; Operation and Maintenance

PART 124—WAPATO IRRIGATION PROJECT, WASHINGTON

FARM UNITS; DELIVERY POINT

Section 124.4 is amended to read as follows:

§ 124.4 *Delivery point.* (a) The project will deliver water to one point on the boundary of each farm unit on the project, except that where the cost or topography makes it impractical for the landowner to irrigate the entire irrigable area of his tract from one delivery point, the Project Engineer may establish additional delivery points if the landowner cannot, at a reasonable expense, provide for the delivery by the construction of suitable head ditches.

(b) The project will maintain canals, laterals and necessary appurtenances in proper condition to make deliveries of water at such elevation as is necessary to serve each farm unit by gravity flow. Where portions of a farm unit lie at an elevation too high to be watered by gravity flow from the present normal elevation of water level in the canal system, no change will be made in the water level elevation of the canal system so as to place water on such land. Where such land has been included in the project, the landowner may install and operate pumping equipment at his own expense to raise the water to such included land at a point on the canal designated by the Project Engineer and in accordance with his specifications. If the landowner so installs pumping equipment and pays the project construction and maintenance charges, the project will deliver in its canal at such point of installation the same amount of water per acre for his land as the project delivers at the delivery point for other lands on the project.

(36 Stat. 270, 272, as amended, 25 U. S. C. 385)

OSCAR L. CHAPMAN,
Secretary of the Interior.

NOVEMBER 7, 1952.

[F. R. Doc. 52-12197; Filed, Nov. 14, 1952; 8:45 a. m.]

TITLE 26—INTERNAL REVENUE

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

Subchapter A—Income and Excess Profits Taxes

[T. D. 5944; Regs. 111]

PART 29—INCOME TAX; TAXABLE YEARS BEGINNING AFTER DECEMBER 31, 1941

CHANGES IN INDIVIDUAL INCOME TAX RATES UNDER REVENUE ACTS OF 1950 AND 1951

On June 6, 1952, notice of proposed rule making, regarding amendments to conform Regulations 111 (26 CFR Part 29) to sections 101, 102, 103, and 104 of the Revenue Act of 1950 (Public Law 814, 81st Congress), approved September 23, 1950, and to sections 101, 102, 104, and 105 of the Revenue Act of 1951 (Public Law 183, 82d Congress), approved October 20, 1951, was published in the FEDERAL REGISTER (17 F. R. 5143). No objection to the rules proposed having been received, the amendments to Regulations 111 set forth below are hereby adopted.

PARAGRAPH 1. There is inserted immediately preceding § 29.11-1 the following:

SEC. 101. INCREASE IN NORMAL TAX AND SURTAX ON INDIVIDUALS (PART I, TITLE I, REVENUE ACT OF 1950, APPROVED SEPTEMBER 23, 1950).

(a) *Normal tax.* Section 11 (relating to the normal tax on individuals) is hereby amended to read as follows:

SEC. 11. NORMAL TAX ON INDIVIDUALS.

(a) *Taxable years beginning after September 30, 1950.* In the case of taxable years beginning after September 30, 1950, there shall be levied, collected, and paid for each taxable year upon the net income of every individual a normal tax of 3 per centum of the amount of the net income in excess of the credits against net income provided in section 25. For alternative tax which may be elected if adjusted gross income is less than $5,000, see supplement T.

(b) *Taxable years beginning before October 1, 1950.* In the case of taxable years beginning before October 1, 1950, there shall be levied, collected, and paid for each taxable year upon the net income of every individual a normal tax determined by computing a tentative normal tax of 3 per centum of the amount of the net income in excess of the credits against net income provided in section 25, and by reducing such tentative normal tax as provided in section 12 (c). For alternative tax which may be elected if adjusted gross income is less than $5,000, see supplement T. For computation of tax in case the taxable year (other than the calendar year 1950) ends after September 30, 1950, see section 108 (e).

(b) * * *

* * * * *

(3) Section 12 (c) (relating to reduction of tentative normal tax and tentative surtax) is hereby amended to read as follows:

(c) *Reduction of tentative normal tax and tentative surtax*—(1) *Calendar year 1950.* In the case of a taxable year beginning on January 1, 1950, and ending on December 31, 1950, the combined normal tax and surtax under section 11 and subsection (b) of this section shall be the aggregate of the tentative normal tax and tentative surtax, reduced as follows:

If the aggregate is:	The reduction shall be:
Not over $400	13% of the aggregate.
Over $400 but not over $100,000	$52 plus 9% of excess over $400.
Over $100,000	$9,016 plus 7.3% of excess over $100,000.

In no event shall the combined normal tax and surtax for such taxable year exceed 80 per centum of the net income.

(2) *Other taxable years beginning before October 1, 1950.* In the case of taxable years (other than the calendar year 1950, to which paragraph (1) applies) beginning before October 1, 1950, the combined normal tax and surtax under section 11 and subsection (b) of this section shall be the aggregate of the tentative normal tax and tentative surtax, reduced as follows:

If the aggregate is:	The reduction shall be:
Not over $400	17% of the aggregate.
Over $400 but not over $100,000	$68 plus 12% of excess over $400.
Over $100,000	$12,020 plus 9.75% of excess over $100,000.

If combined normal tax and surtax so computed exceeds 77 per centum of the net income for the taxable year, the combined tax shall be reduced to 77 per centum of the net income. For computation of tax in case the taxable year ends after September 30, 1950, see section 108 (e).

(4) Effective with respect to taxable years beginning after September 30, 1950, section 12 (f) is hereby amended to read as follows:

(f) *Limitation on tax.* In the case of a taxable year beginning after September 30, 1950, the combined normal tax and surtax shall in no event exceed 87 per centum of the net income for the taxable year.

SEC. 103. COMPUTATION OF TAX IN CASE OF CERTAIN JOINT RETURNS (PART I, TITLE I, REVENUE ACT OF 1950, APPROVED SEPTEMBER 23, 1950).

If a joint return of a husband and wife is filed under the provisions of section 51 (b) (3) of the Internal Revenue Code in a case where the husband and wife have different taxable years because of the death of either spouse, and the taxable year of the surviving spouse covered by such joint return began before October 1, 1950, and ended after September 30, 1950, the amendments made by this part [inc. secs. 101 and 102] shall be applicable in respect of such joint return as if the taxable years of both spouses covered by the joint return ended on the date of the closing of the surviving spouse's taxable year.

SEC. 104. EFFECTIVE DATE OF PART I (TITLE I, REVENUE ACT OF 1950, APPROVED SEPTEMBER 23, 1950).

Except as provided in section 103, the amendments made by this part (inc. secs. 101 and 103) shall be applicable only with respect to taxable years ending after December 31, 1949. For treatment of taxable years (other than the calendar year 1950) beginning before October 1, 1950, and ending after September 30, 1950, see section 131.

SEC. 101. INCREASE IN SURTAX FOR 1951, 1952, AND 1953 (PART I, TITLE I, REVENUE ACT OF 1951, APPROVED OCTOBER 20, 1951).

* * * * *

(b) *Limitation on tax.* Section 12 (f) (relating to limitation on tax) is hereby amended to read as follows:

(f) *Limitation on tax*—(1) *Calendar year 1951.* In the case of a taxable year beginning on January 1, 1951, and ending December 31, 1951, the combined normal tax and surtax shall in no event exceed 87.2 per centum of the net income for the taxable year.

(2) *Taxable years beginning after October 31, 1951, and before January 1, 1954.* In the case of taxable years beginning after October 31, 1951, and before January 1, 1954, the combined normal tax and surtax shall in no event exceed 88 per centum of the net income of the taxable year.

(3) *Taxable years beginning after December 31, 1953.* In the case of taxable years beginning after December 31, 1953, the combined normal tax and surtax shall in no event exceed 87 per centum of the net income for the taxable year.

SEC. 104. COMPUTATION OF TAX IN CASE OF CERTAIN JOINT RETURNS (PART I, TITLE I, REVENUE ACT OF 1951, APPROVED OCTOBER 20, 1951).

If a joint return of a husband and wife is filed under the provisions of section 51 (b) (3) of the Internal Revenue Code in a case where the husband and wife have different taxable years because of the death of either spouse, and the taxable year of the surviving spouse covered by such joint return began before November 1, 1951, and ended after October 31, 1951, the amendments made by this part (inc. secs. 101, 102, and 103) and section 131 shall be applicable in respect of such joint return as if the taxable years of both spouses covered by the joint return ended on the date of the closing of the surviving spouse's taxable year.

SEC. 105. EFFECTIVE DATE OF PART I (TITLE I, REVENUE ACT OF 1951, APPROVED OCTOBER 20, 1951).

Except as provided in section 104, the amendments made by this part [inc. secs. 101 and 104] shall be applicable only with respect to taxable years beginning after October 31, 1951, and to taxable years beginning on January 1, 1951, and ending on December 31, 1951. For treatment of taxable years (other than the calendar year 1951) beginning before November 1, 1951, and ending after October 31, 1951, see section 131.

PAR. 2. Section 29.11–1, as amended by Treasury Decision 5687, approved February 16, 1949, is further amended as follows:

(A) By inserting in the heading of paragraph (b) thereof after "*Taxable years beginning after December 31, 1943*" the following: "*, and before October 1, 1950*".

(B) By inserting in the first sentence of paragraph (b) thereof after "For taxable years beginning after December 31, 1943," the following: "and before October 1, 1950,".

(C) By striking out all of paragraph (b) after the fourth sentence thereof and inserting in lieu thereof the following:

* * * For taxable years beginning after December 31, 1947, and before October 1, 1950, the normal tax on individuals is determined by computing a tentative normal tax of 3 percent of the amount of the net income in excess of the credits against net income provided in section 25 for such years and by reducing such tentative normal tax as follows:

(i) For taxable years beginning after December 31, 1947, and ending before January 1, 1950, the reduction shall be made under the provisions of section 12 (c) prior to its amendment by the Revenue Act of 1950;

(ii) For taxable years beginning before October 1, 1950, and ending after December 31, 1949 (other than the calendar year 1950), the reduction shall be made under the provisions of section 12 (c) (2), as amended by the Revenue Act of 1950;

(iii) For a taxable year which is the calendar year 1950, the reduction shall be made under the provisions of section 12 (c) (1), as amended by the Revenue Act of 1950.

See § 29.12–2. For computation of tax in the case of a joint return of husband and wife for a taxable year beginning after December 31, 1947, and before October 1, 1950, see § 29.12–4.

(2) For treatment of taxable years beginning in 1945 and ending in 1946, see § 29.108–2. For treatment of taxable years beginning in 1947 and ending in 1948, see § 29.108–3.

(c) *Taxable years beginning after September 30, 1950.* For taxable years beginning after September 30, 1950, chapter 1 of the Internal Revenue Code imposes an income tax on individuals consisting of a normal tax (section 11) and a surtax (section 12). For optional tax in the case of taxpayers with adjusted gross income of less than $5,000, see section 400 and § 29.400–1 (b). The normal tax on individuals for taxable years beginning after September 30, 1950, is at the rate of 3 percent and is upon net income reduced by the amount of the credits against net income provided in section 25 for such years. For computation of tax in the case of a joint return of husband and wife for a taxable year beginning after September 30, 1950, see § 29.12–4. For treatment of taxable years beginning before October 1, 1950, and ending after September 30, 1950 (other than the calendar year 1950), see § 29.108–4. For treatment of taxable years beginning before November 1, 1951, and ending after October 31, 1951 (other than the calendar year 1951), see § 29.108–7. For treatment of taxable years beginning in 1953 and ending in 1954, see § 29.108–8.

PAR. 3. There is inserted immediately preceding § 29.12–1 the following:

SEC. 101. INCREASE IN NORMAL TAX AND SURTAX ON INDIVIDUALS (PART I, TITLE I, REVENUE ACT OF 1950, APPROVED SEPTEMBER 23, 1950).

* * * * *

(b) *Surtax.*

(1) So much of section 12 (b) as precedes "Not over $2,000" is hereby amended to read as follows:

(b) *Rates of surtax*—(1) *Taxable years beginning after September 30, 1950.* In the case of taxable years beginning after September 30, 1950, there shall be levied, collected, and paid for each taxable year upon the surtax net income of every individual the surtax shown in the following table:

If the surtax net income is: The surtax shall be:

(2) Section 12 (b) is hereby amended by adding at the end thereof the following:

(2) *Taxable years beginning before October 1, 1950.* In the case of taxable years beginning before October 1, 1950, there shall be levied, collected, and paid for each taxable year upon the surtax net income of every individual a surtax determined by computing a tentative surtax under the table in paragraph (1), and by reducing such tentative surtax as provided in subsection (c) of this section.

(3) Section 12 (c) (relating to reduction of tentative normal tax and tentative surtax) is hereby amended to read as follows:

(c) *Reduction of tentative normal tax and tentative surtax*—(1) *Calendar year 1950.* In the case of a taxable year beginning on January 1, 1950, and ending on December 31, 1950, the combined normal tax and surtax under section 11 and subsection (b) of this section shall be the aggregate of the tentative normal tax and tentative surtax, reduced as follows:

If the aggregate is:	The reduction shall be:
Not over $400	13% of the aggregate.
Over $400 but not over $100,000	$52 plus 9% of excess over $400.
Over $100,000	$9,016 plus 7.3% of excess over $100,000.

In no event shall the combined normal tax and surtax for such taxable year exceed 80 per centum of the net income.

(2) *Other taxable years beginning before October 1, 1950.* In the case of taxable years (other than the calendar year 1950, to which paragraph (1) applies) beginning before October 1, 1950, the combined normal tax and surtax under section 11 and subsection (b) of this section shall be the aggregate of the tentative normal tax and tentative surtax, reduced as follows:

If the aggregate is:	The reduction shall be:
Not over $400	17% of the aggregate.
Over $400 but not over $100,000	$68 plus 12% of excess over $400.
Over $100,000	$12,020 plus 9.75% of excess over $100,000.

If combined normal tax and surtax so computed exceeds 77 per centum of the net income for the taxable year, the combined tax shall be reduced to 77 per centum of the net income. For computation of tax in case the taxable year ends after September 30, 1950, see section 108 (e).

(4) Effective with respect to taxable years beginning after September 30, 1950, section 12 (f) is hereby amended to read as follows:

(f) *Limitation on tax.* In the case of a taxable year beginning after September 30, 1950, the combined normal tax and surtax shall in no event exceed 87 per centum of the net income for the taxable year.

SEC. 103. COMPUTATION OF TAX IN CASE OF CERTAIN JOINT RETURNS (PART I, TITLE I, REVENUE ACT OF 1950, APPROVED SEPTEMBER 23, 1950).

If a joint return of a husband and wife is filed under the provisions of section 51 (b) (3) of the Internal Revenue Code in a case where the husband and wife have different taxable years because of the death of either spouse, and the taxable year of the surviving spouse covered by such joint return began before October 1, 1950, and ended after September 30, 1950, the amendments made by this part (inc. secs. 101 and 102) shall be applicable in respect of such joint return as if the taxable years of both spouses covered by the joint return ended on the date of the closing of the surviving spouse's taxable year.

SEC. 104. EFFECTIVE DATE OF PART I (TITLE I, REVENUE ACT OF 1950, APPROVED SEPTEMBER 23, 1950).

Except as provided in section 103, the amendments made by this part (inc. secs. 101 and 103) shall be applicable only with respect to taxable years ending after December 31, 1949. For treatment of taxable years (other than the calendar year 1950) beginning before October 1, 1950, and ending after September 30, 1950, see section 131.

SEC. 101. INCREASE IN SURTAX FOR 1951, 1952, AND 1953 (PART I, TITLE I, REVENUE ACT OF 1951, APPROVED OCTOBER 20, 1951).

(a) *Rates of surtax.* Section 12 (b) (relating to rates of surtax) is hereby amended to read as follows:

(b) *Rates of surtax*—(1) *Calendar year 1951.* In the case of a taxable year beginning on January 1, 1951, and ending on December 31, 1951, there shall be levied, collected, and paid for such taxable year upon the surtax net income of every individual the surtax shown in the following table:

If the surtax net income is:	The surtax shall be:
Not over $2,000	17.4% of the surtax net income.
Over $2,000 but not over $4,000	$348, plus 19.4% of excess over $2,000.
Over $4,000 but not over $6,000	$736, plus 24% of excess over $4,000.
Over $6,000 but not over $8,000	$1,216, plus 27% of excess over $6,000.
Over $8,000 but not over $10,000	$1,756, plus 32% of excess over $8,000.
Over $10,000 but not over $12,000	$2,396, plus 36% of excess over $10,000.
Over $12,000 but not over $14,000	$3,116, plus 40% of excess over $12,000.
Over $14,000 but not over $16,000	$3,916, plus 45% of excess over $14,000.
Over $16,000 but not over $18,000	$4,816, plus 48% of excess over $16,000.
Over $18,000 but not over $20,000	$5,776, plus 51% of excess over $18,000.
Over $20,000 but not over $22,000	$6,796, plus 54% of excess over $20,000.
Over $22,000 but not over $26,000	$7,876, plus 57% of excess over $22,000.
Over $26,000 but not over $32,000	$10,156, plus 60% of excess over $26,000.
Over $32,000 but not over $38,000	$13,756, plus 63% of excess over $32,000.
Over $38,000 but not over $44,000	$17,536, plus 66% of excess over $38,000.
Over $44,000 but not over $50,000	$21,496, plus 70% of excess over $44,000.
Over $50,000 but not over $60,000	$25,696, plus 72% of excess over $50,000.
Over $60,000 but not over $70,000	$32,896, plus 75% of excess over $60,000.
Over $70,000 but not over $80,000	$40,396, plus 79% of excess over $70,000.
Over $80,000 but not over $90,000	$48,296, plus 81% of excess over $80,000.
Over $90,000 but not over $100,000	$56,396, plus 84% of excess over $90,000.
Over $100,000 but not over $150,000	$64,796, plus 86% of excess over $100,000.
Over $150,000 but not over $200,000	$107,796, plus 87% of excess over $150,000.
Over $200,000	$151,296, plus 88% of excess over $200,000.

(2) *Taxable years beginning after October 31, 1951, and before January 1, 1954.* In the case of taxable years beginning after October 31, 1951, and before January 1, 1954, there shall be levied, collected, and paid for each taxable year upon the surtax net income of every individual (other than a head of a household to whom subsection (c) applies) the surtax shown in the following table:

If the surtax net income is:	The surtax shall be:
Not over $2,000	19.2% of the surtax net income.
Over $2,000 but not over $4,000	$384, plus 21.6% of excess over $2,000.
Over $4,000 but not over $6,000	$816, plus 26% of excess over $4,000.
Over $6,000 but not over $8,000	$1,336, plus 31% of excess over $6,000.
Over $8,000 but not over $10,000	$1,956, plus 35% of excess over $8,000.
Over $10,000 but not over $12,000	$2,656, plus 39% of excess over $10,000.
Over $12,000 but not over $14,000	$3,436, plus 45% of excess over $12,000.
Over $14,000 but not over $16,000	$4,336, plus 50% of excess over $14,000.
Over $16,000 but not over $18,000	$5,336, plus 53% of excess over $16,000.
Over $18,000 but not over $20,000	$6,396, plus 56% of excess over $18,000.
Over $20,000 but not over $22,000	$7,516, plus 59% of excess over $20,000.
Over $22,000 but not over $26,000	$8,696, plus 63% of excess over $22,000.
Over $26,000 but not over $32,000	$11,216, plus 64% of excess over $26,000.
Over $32,000 but not over $38,000	$15,056, plus 65% of excess over $32,000.
Over $38,000 but not over $44,000	$18,956, plus 69% of excess over $38,000.
Over $44,000 but not over $50,000	$23,096, plus 72% of excess over $44,000.
Over $50,000 but not over $60,000	$27,416, plus 74% of excess over $50,000.
Over $60,000 but not over $70,000	$34,816, plus 77% of excess over $60,000.
Over $70,000 but not over $80,000	$42,516, plus 80% of excess over $70,000.
Over $80,000 but not over $90,000	$50,516, plus 82% of excess over $80,000.
Over $90,000 but not over $100,000	$58,716, plus 85% of excess over $90,000.
Over $100,000 but not over $150,000	$67,216, plus 87% of excess over $100,000.
Over $150,000 but not over $200,000	$110,716, plus 88% of excess over $150,000.
Over $200,000	$154,716, plus 89% of excess over $200,000.

(3) *Taxable years beginning after December 31, 1953.* In the case of taxable years beginning after December 31, 1953, there shall be levied, collected, and paid for each taxable year upon the surtax net income of every individual (other than a head of a household to whom subsection (c) applies) the surtax shown in the following table:

If the surtax net income is:	The surtax shall be:
Not over $2,000	17% of the surtax net income.
Over $2,000 but not over $4,000	$340, plus 19% of excess over $2,000.
Over $4,000 but not over $6,000	$720, plus 23% of excess over $4,000.
Over $6,000 but not over $8,000	$1,180, plus 27% of excess over $6,000.
Over $8,000 but not over $10,000	$1,720, plus 31% of excess over $8,000.
Over $10,000 but not over $12,000	$2,340, plus 35% of excess over $10,000.
Over $12,000 but not over $14,000	$3,040, plus 40% of excess over $12,000.
Over $14,000 but not over $16,000	$3,840, plus 44% of excess over $14,000.
Over $16,000 but not over $18,000	$4,720, plus 47% of excess over $16,000.
Over $18,000 but not over $20,000	$5,660, plus 50% of excess over $18,000.
Over $20,000 but not over $22,000	$6,660, plus 53% of excess over $20,000.
Over $22,000 but not over $26,000	$7,720, plus 56% of excess over $22,000.
Over $26,000 but not over $32,000	$9,960, plus 59% of excess over $26,000.
Over $32,000 but not over $38,000	$13,500, plus 62% of excess over $32,000.
Over $38,000 but not over $44,000	$17,220, plus 66% of excess over $38,000.
Over $44,000 but not over $50,000	$21,180, plus 69% of excess over $44,000.
Over $50,000 but not over $60,000	$25,320, plus 72% of excess over $50,000.
Over $60,000 but not over $70,000	$32,520, plus 75% of excess over $60,000.
Over $70,000 but not over $80,000	$40,020, plus 78% of excess over $70,000.
Over $80,000 but not over $90,000	$47,820, plus 81% of excess over $80,000.
Over $90,000 but not over $100,000	$55,920, plus 84% of excess over $90,000.
Over $100,000 but not over $150,000	$64,320, plus 86% of excess over $100,000.
Over $150,000 but not over $200,000	$107,320, plus 87% of excess over $150,000.
Over $200,000	$150,820, plus 88% of excess over $200,000.

(b) *Limitation on tax.* Section 12 (f) (relating to limitation on tax) is hereby amended to read as follows:

(f) *Limitation on tax*—(1) *Calendar year 1951.* In the case of a taxable year beginning on January 1, 1951, and ending December 31, 1951, the combined normal tax and surtax shall in no event exceed 87.2 per centum of the net income for the taxable year.

(2) *Taxable years beginning after October 31, 1951, and before January 1, 1954.* In the case of taxable years beginning after October 31, 1951, and before January 1, 1954, the combined normal tax and surtax shall in no event exceed 88 per centum of the net income of the taxable year.

(3) *Taxable years beginning after December 31, 1953.* In the case of taxable years beginning after December 31, 1953, the combined normal tax and surtax shall in no event exceed 87 per centum of the net income for the taxable year.

SEC. 104. COMPUTATION OF TAX IN CASE OF CERTAIN JOINT RETURNS (PART I, TITLE I, REVENUE ACT OF 1951, APPROVED OCTOBER 20, 1951).

If a joint return of a husband and wife is filed under the provisions of section 51 (b) (3) of the Internal Revenue Code in a case where the husband and wife have different taxable years because of the death of either spouse, and the taxable year of the surviving spouse covered by such joint return began before November 1, 1951, and ended after October 31, 1951, the amendments made by this part [inc. secs. 101, 102, and 103] and section 131 shall be applicable in respect of such joint return as if the taxable years of both spouses covered by the joint return ended on the date of the closing of the surviving spouse's taxable year.

SEC. 105. EFFECTIVE DATE OF PART I (TITLE I, REVENUE ACT OF 1951, APPROVED OCTOBER 20, 1951).

Except as provided in section 104, the amendments made by this part [inc. secs. 101 and 104] shall be applicable only with respect to taxable years beginning after October 31, 1951, and to taxable years beginning on January 1, 1951, and ending on December 31, 1951. For treatment of taxable years (other than the calendar year 1951) beginning before November 1, 1951, and ending after October 31, 1951, see section 131.

PAR. 4. Section 29.12–1, as amended by Treasury Decision 5687, is further amended by striking out paragraph (d) and inserting in lieu thereof the following:

(d) *Taxable years beginning after December 31, 1947, and before October 1, 1950.* For taxable years beginning after December 31, 1947, and before October 1, 1950, there is imposed, in addition to the normal tax, a surtax determined as specified in section 12 for such years upon the surtax net income of every individual, resident or nonresident, except nonresident alien individuals subject to the tax imposed by section 211 (a). The surtax net income for such years is the net income minus the credits provided in section 25 (b) prior to its amendment by the Revenue Act of 1951. For such taxable years, section 12 provides that the surtax shall be determined by computing a tentative surtax in accordance with the table contained in section 12 (b) for such taxable years and by reducing such tentative surtax as follows:

(1) For taxable years beginning after December 31, 1947, and ending before January 1, 1950, the reduction shall be made under the provisions of section 12

(c) prior to its amendment by the Revenue Act of 1950;

(2) For taxable years beginning before October 1, 1950, and ending after December 31, 1949 (other than the calendar year 1950), the reduction shall be made under the provisions of section 12 (c) (2), as amended by the Revenue Act of 1950;

(3) For a taxable year which is the calendar year 1950, the reduction shall be made under the provisions of section 12 (c) (1), as amended by the Revenue Act of 1950.

For treatment of taxable years beginning in 1947 and ending in 1948, see § 29.108–3.

(e) *Taxable years beginning after September 30, 1950, and before November 1, 1951 (other than the calendar year 1951).* For taxable years beginning after September 30, 1950, and before November 1, 1951 (other than the calendar year 1951), there is imposed, in addition to the normal tax, a surtax determined as specified in section 12 for such years upon the surtax net income of every individual, resident or nonresident, except nonresident alien individuals subject to the tax imposed by section 211 (a). For taxable years beginning prior to January 1, 1951, the surtax net income for such years is the net income minus the credits provided in section 25 (b) prior to its amendment by the Revenue Act of 1951. For taxable years beginning after December 31, 1950, the surtax net income for such years is the net income minus the credits provided in section 25 (b), as amended by the Revenue Act of 1951. For taxable years beginning after September 30, 1950, and before November 1, 1951 (other than the calendar year 1951), the surtax shall be determined in accordance with the surtax table contained in section 12 (b) (1) prior to its amendment by the Revenue Act of 1951. For treatment of taxable years beginning before October 1, 1950, and ending after September 30, 1950 (other than the calendar year 1950), see § 29.108–4.

(f) *Calendar year 1951 and taxable years beginning after October 31, 1951.* For a taxable year which is the calendar year 1951 and for taxable years beginning after October 31, 1951, there is imposed, in addition to the normal tax, a surtax determined as specified in section 12, as amended by the Revenue Act of 1951, upon the surtax net income of every individual, resident or nonresident, except nonresident alien individuals subject to the tax imposed by section 211 (a). The surtax net income is the net income minus the credits provided in section 25 (b), as amended by the Revenue Act of 1951. Section 12 specifies that the surtax shall be determined in accordance with the applicable surtax table contained therein. For treatment of taxable years beginning before November 1, 1951, and ending after October 31, 1951 (other than the calendar year 1951), see § 29.108–7. For treatment of taxable years beginning in 1953 and ending in 1954, see § 29.108–8.

PAR. 5. Section 29.12–2, as amended by Treasury Decision 5687, is further amended as follows:

(A) By inserting in the first sentence after "taxable years beginning after December 31, 1945," the following: "and before October 1, 1950,".

(B) By inserting in the heading of the tentative surtax table after "Taxable Years Beginning After December 31, 1945" the following: ", and Before October 1, 1950".

(C) By inserting after "For taxable years beginning after December 31, 1947," in the first sentence of paragraph (b) following the tentative surtax table, the following: "and before October 1, 1950 (other than the calendar year 1950),".

(D) By striking out paragraphs (f) and (g) of the section and inserting in lieu thereof the following:

(f) For a taxable year which is the calendar year 1950, section 12 provides that the combined normal tax and surtax shall be determined by reducing the aggregate of the tentative normal tax and tentative surtax as provided in the following table:

If the aggregate of the tentative normal tax and the tentative surtax is:	The reduction shall be:
Not over $400	13% of the aggregate.
Over $400 but not over $100,000.	$52 plus 9% of the excess over $400.
Over $100,000	$9,016 plus 7.3% of the excess over $100,000.

Accordingly if the normal tax net income and the surtax net income for the calendar year 1950 each amounts to $150,000 the combined normal tax and surtax will be $101,941.14, computed as follows:

Tentative normal tax: 3 percent of $150,000	$4,500.00
Tentative surtax on $150,000 from table	107,320.00
Aggregate of tentative normal tax and tentative surtax	111,820.00
Reduction of tentative tax: $9,016 plus 7.3 percent of $11,820 (excess of the aggregate tentative tax over $100,000)	9,878.86
Combined normal tax and surtax	101,941.14

(g) Section 12 (f) prior to its amendment by the Revenue Act of 1950 provides that whenever it is necessary to ascertain the normal tax and the surtax separately for a taxable year beginning after December 31, 1947, and before October 1, 1950, the surtax shall be an amount which is the same proportion of the combined normal tax and surtax as the tentative surtax is of the aggregate of the tentative normal tax and tentative surtax, and the normal tax shall be the remainder of such combined normal tax and surtax. Such computation, for example, is necessary for the purpose of section 105, relating to tax on the gain from the sale of oil or gas properties, and for the purpose of section 106, relating to tax on amounts received with respect to claims against the United States involving acquisition of property. The surtax on the net income of $150,000 involved in the above example with respect to the tax for the calendar year 1950 would under section 12 (f) be $101,941.14 (combined normal tax and surtax) multiplied by

$$\frac{107{,}320 \text{ (tentative surtax)}}{111{,}820 \text{ (tentative total tax)}},$$

or $97,838.70, and the normal tax would be $101,941.14 minus $97,838.70, or $4,102.44.

SURTAX TABLE—TAXABLE YEARS BEGINNING AFTER SEPT. 30, 1950, AND BEFORE NOV. 1, 1951 (OTHER THAN CALENDAR YEAR 1951)

Surtax net income	Percent	Total surtax
$0 to $2,000	17	$340
$2,000 to $4,000	19	720
$4,000 to $6,000	23	1,180
$6,000 to $8,000	27	1,720
$8,000 to $10,000	31	2,340
$10,000 to $12,000	35	3,040
$12,000 to $14,000	40	3,840
$14,000 to $16,000	44	4,720
$16,000 to $18,000	47	5,660
$18,000 to $20,000	50	6,660
$20,000 to $22,000	53	7,720
$22,000 to $26,000	56	9,960
$26,000 to $32,000	59	13,500
$32,000 to $38,000	62	17,220
$38,000 to $44,000	66	21,180
$44,000 to $50,000	69	25,320
$50,000 to $60,000	72	32,520
$60,000 to $70,000	75	40,020
$70,000 to $80,000	78	47,820
$80,000 to $90,000	81	55,920
$90,000 to $100,000	84	64,320
$100,000 to $150,000	86	107,320
$150,000 to $200,000	87	150,820
$200,000 up	88	----------

(h) The surtax for any amount of surtax net income not stated in round figures in the surtax table is computed by adding to the surtax for the largest amount stated which is less than the surtax net income, the surtax upon the excess over that amount at the rate indicated in the table. Accordingly, the surtax upon a surtax net income of $63,128 would be $34,866, computed as follows:

Surtax on $60,000 from table	$32,520
Surtax on $3,128 at 75 percent	2,346
Total	34,866

SURTAX TABLE—TAXABLE YEAR WHICH IS CALENDAR YEAR 1951

Surtax net income	Percent	Total surtax
$0 to $2,000	17.4	$348
$2,000 to $4,000	19.4	736
$4,000 to $6,000	24	1,216
$6,000 to $8,000	27	1,756
$8,000 to $10,000	32	2,396
$10,000 to $12,000	36	3,116
$12,000 to $14,000	40	3,916
$14,000 to $16,000	45	4,816
$16,000 to $18,000	48	5,776
$18,000 to $20,000	51	6,796
$20,000 to $22,000	54	7,876
$22,000 to $26,000	57	10,156
$26,000 to $32,000	60	13,756
$32,000 to $38,000	63	17,536
$38,000 to $44,000	66	21,496
$44,000 to $50,000	70	25,696
$50,000 to $60,000	72	32,896
$60,000 to $70,000	75	40,396
$70,000 to $80,000	79	48,296
$80,000 to $90,000	81	56,396
$90,000 to $100,000	84	64,796
$100,000 to $150,000	86	107,796
$150,000 to $200,000	87	151,296
$200,000 up	88	----------

SURTAX TABLE (FOR OTHERS THAN HEAD OF HOUSEHOLD) TAXABLE YEARS BEGINNING AFTER OCT. 31, 1951, AND BEFORE JAN. 1, 1954

Surtax net income	Percent	Total surtax
$0 to $2,000	19.2	$384
$2,000 to $4,000	21.6	816
$4,000 to $6,000	26	1,336
$6,000 to $8,000	31	1,956
$8,000 to $10,000	35	2,656
$10,000 to $12,000	39	3,436
$12,000 to $14,000	45	4,336
$14,000 to $16,000	50	5,336
$16,000 to $18,000	53	6,396
$18,000 to $20,000	56	7,516
$20,000 to $22,000	59	8,696
$22,000 to $26,000	63	11,216
$26,000 to $32,000	64	15,056
$32,000 to $38,000	65	18,956
$38,000 to $44,000	69	23,096
$44,000 to $50,000	72	27,416
$50,000 to $60,000	74	34,816
$60,000 to $70,000	77	42,516
$70,000 to $80,000	80	50,516
$80,000 to $90,000	82	58,716
$90,000 to $100,000	85	67,216
$100,000 to $150,000	87	110,716
$150,000 to $200,000	88	154,716
$200,000 up	89	

SURTAX TABLE (FOR OTHERS THAN HEAD OF HOUSEHOLD) TAXABLE YEARS BEGINNING AFTER DEC. 31, 1953

Surtax net income	Percent	Total surtax
$0 to $2,000	17	$340
$2,000 to $4,000	19	720
$4,000 to $6,000	23	1,180
$6,000 to $8,000	27	1,720
$8,000 to $10,000	31	2,340
$10,000 to $12,000	35	3,040
$12,000 to $14,000	40	3,840
$14,000 to $16,000	44	4,720
$16,000 to $18,000	47	5,660
$18,000 to $20,000	50	6,660
$20,000 to $22,000	53	7,720
$22,000 to $26,000	56	9,960
$26,000 to $32,000	59	13,500
$32,000 to $38,000	62	17,220
$38,000 to $44,000	66	21,180
$44,000 to $50,000	69	25,320
$50,000 to $60,000	72	32,520
$60,000 to $70,000	75	40,020
$70,000 to $80,000	78	47,820
$80,000 to $90,000	81	55,920
$90,000 to $100,000	84	64,320
$100,000 to $150,000	86	107,320
$150,000 to $200,000	87	150,820
$200,000 up	88	

(f) For computation of tax in the case of a joint return of husband and wife for a taxable year beginning after December 31, 1947, see § 29.12–4.

PAR. 6. Section 29.12–3, as amended by Treasury Decision 5687, is further amended to read as follows:

§ 29.12–3 *Limitation on amount of tax.* The combined normal tax and surtax for taxable years beginning after December 31, 1943, computed before the application thereto of the credit provided in section 31 (relating to the credit for foreign income tax), section 32 (relating to the credit for tax withheld at the source under section 143 or 144), and section 35 (relating to the credit for tax withheld on wages), shall not exceed an amount equal to the following percent of the taxpayer's net income for the taxable year:

	Percent
For taxable years beginning after Dec. 31, 1943, and before Jan. 1, 1946	90
For taxable years beginning after Dec. 31, 1945, and before Jan. 1, 1948	85½
For taxable years beginning after Dec. 31, 1947, and before Oct. 1, 1950 (other than the calendar year 1950)	77
For a taxable year which is the calendar year 1950	80
For taxable years beginning after Sept. 30, 1950, and before Nov. 1, 1951 (other than the calendar year 1951)	87
For a taxable year which is the calendar year 1951	87.2
For taxable years beginning after Oct. 31, 1951, and before Jan. 1, 1954	88
For taxable years beginning after Dec. 31, 1953	87

For treatment of taxable years beginning in 1945 and ending in 1946, see § 29.108–2. For treatment of taxable years beginning in 1947 and ending in 1948, see § 29.108–3. For treatment of taxable years beginning before October 1, 1950, and ending after September 30, 1950 (other than the calendar year 1950), see § 29.108–4. For treatment of taxable years beginning before November 1, 1951, and ending after October 31, 1951 (other than the calendar year 1951), see § 29.108–7. For treatment of taxable years beginning in 1953 and ending in 1954, see § 29.108–8.

PAR. 7. Section 29.12–4, as added by Treasury Decision 5687, is amended as follows:

(A) By striking out the period in the heading and inserting in lieu thereof the following: "—(a) *In general.*".

(B) By striking out paragraph (b) (1) and (2) and inserting in lieu thereof the following:

(b) *Taxable years beginning after December 31, 1947, and before October 1, 1950.* For a taxable year beginning after December 31, 1947, and before October 1, 1950, the method of computing, under section 12 (d), as added by the Revenue Act of 1948, the tax of husband and wife in the case of a joint return is as follows:

(1) First, the net income and applicable credits against net income are reduced by one-half. Second, the tentative normal tax and tentative surtax are determined as provided in sections 11 and 12 (b) for such year, by using the net income and applicable credits so reduced. Third, the tentative normal tax and tentative surtax so determined are aggregated and this aggregate tentative tax is then reduced as provided in section 12 (c) for such year. See § 29.12–2. Fourth, this reduced aggregate, which is the combined normal tax and surtax that would be determined if the net income and the applicable credits against net income provided by section 25 for such year were reduced by one-half, is then multiplied by two, to produce the tax imposed in the case of the joint return.

(2) The limitation under section 12 (c) of the combined normal tax and surtax to an amount not in excess of a specified percent (80 percent for the calendar year 1950 and 77 percent for other taxable years beginning after December 31, 1947, and before October 1, 1950) of the net income for the taxable year is to be applied before the fourth step above, that is, the limitation is to be applied upon the combined normal tax and surtax determined under section 12 (c) as the specified percent (80 percent or 77 percent, as the case may be) of one-half of the net income for the taxable year (such one-half of the net income being the actual aggregate net income of the spouses reduced by one-half). After such limitation is applied, then the combined normal tax and surtax so limited are multiplied by two as provided in section 12 (d).

(C) By redesignating paragraph (c) as subparagraph (4) and by striking out paragraphs (d) and (e) and inserting in lieu thereof the following:

(5) If a joint return of a husband and wife is filed under the provisions of section 51 (b) (3), as added by the Revenue Act of 1948, if the husband and wife have different taxable years solely because of the death of either spouse, and if the taxable year of the surviving spouse covered by such joint return began before October 1, 1950, and ended after September 30, 1950, the taxable year of the deceased spouse covered by the joint return shall, for the purpose of the computation under section 12 (d) and this section of the combined normal tax and surtax in respect of such joint return, be deemed to have ended on the date of the closing of the surviving spouse's taxable year.

(6) For computation of tax under Supplement T in the case of a joint return, see §§ 29.400–1 and 29.401–1.

(7) For treatment of taxable years beginning in 1947 and ending in 1948, see § 29.108–3.

(c) *Taxable years beginning after September 30, 1950.* For a taxable year beginning after September 30, 1950, the method of computing, under section 12 (d), as added by the Revenue Act of 1948, the tax of husband and wife in the case of a joint return is as follows:

(1) First, the net income and applicable credits against net income are reduced by one-half. Second, the normal tax and surtax are determined as provided in sections 11 and 12 (b) for such year, by using the net income and applicable credits so reduced. Third, the normal tax and surtax so determined are aggregated. Fourth, this aggregate, which is the combined normal tax and surtax that would be determined if the net income and the applicable credits against net income provided by section 25 for such year were reduced by one-half, is then multiplied by two, to produce the tax imposed in the case of the joint return.

(2) The limitation under section 12 (f) of the combined normal tax and surtax to an amount not in excess of a specified percent of the net income for the taxable year is to be applied before the fourth step above, that is, the limitation to be applied upon the combined normal tax and surtax is determined under section 12 (f) as the applicable specified percent of one-half of the net income for the taxable year (such one-half of the net income being the actual aggregate net income of the spouses reduced by one-half). For the percent applicable in determining the limitation under section 12 (f) of the combined normal tax and surtax, see § 29.12–3. After such limitation is applied, then the combined normal tax and surtax so limited are multiplied by two as provided in section 12 (d).

(3) The following computation illustrates the method of application of section 12 (d) in the determination of the tax of a husband and wife filing a joint return for the calendar year 1951. If the joint net income is $8,200 and the only allowable credits under section 25 are the two exemptions of the taxpayers under

section 25 (b) (1) (A), as amended by the Revenue Act of 1948, the tax on the joint return for 1951 is $1,488, determined as follows:

1. Net income	$8,200
2. Net income reduced by one-half	4,100
3. Credits against net income under sec. 25 (2 exemptions under sec. 25 (b) (1) (A))	1,200
4. Credits in item 3 reduced by one-half	600
5. Net income reduced by one-half (item 2) minus credits reduced by one-half (item 4)	3,500
6. Normal tax computed under sec. 11 on amount in item 5 (3 percent of $3,500)	105
7. Surtax computed under sec. 12 (b) on amount in item 5 ($348 plus 19.4 percent of excess of $3,500 over $2,000)	639
8. Combined normal tax and surtax computed on net income and credits reduced by one-half	744
9. Twice the combined normal tax and surtax determined in item 8	1,488

(4) If the alternative tax for a taxable year beginning before October 20, 1951, is computed under section 117 (c) (2) prior to its amendment by the Revenue Act of 1951, relating to the alternative tax where a taxpayer (other than a corporation) has a net long-term capital gain in excess of a net short-term capital loss, the partial tax shall be computed under sections 11 and 12 as stated above but without inclusion of such excess in net income, and the total tax shall be such partial tax plus 50 percent of such excess as provided in such section 117 (c) (2). If the alternative tax for a taxable year beginning after October 19, 1951, is computed under section 117 (c) (2), as amended by the Revenue Act of 1951, relating to the alternative tax where a taxpayer (other than a corporation) has a net long-term capital gain in excess of a net short-term capital loss, the partial tax shall be computed under sections 11 and 12 as stated above but without inclusion of 50 percent of such excess in net income, and the total tax shall be such partial tax plus a specified percent of such excess (26 percent for taxable years beginning after October 31, 1951, and before November 1, 1953, and 25 percent for all other taxable years) as provided in such section 117 (c) (2).

(5) If a joint return of a husband and wife is filed under the provisions of section 51 (b) (3), as added by the Revenue Act of 1948, if the husband and wife have different taxable years solely because of the death of either spouse, and if the taxable year of the surviving spouse covered by such joint return either began before November 1, 1951, and ended after October 31, 1951, or begins in 1953 and ends in 1954, the taxable year of the deceased spouse covered by the joint return shall, for the purpose of the computation under section 12 (d) and this section of the combined normal tax and surtax in respect of such joint return, be deemed to have ended on the date of the closing of the surviving spouse's taxable year.

(6) For computation of tax under Supplement T in the case of a joint return, see §§ 29.400–1 and 29.401–1.

(7) For treatment of taxable years beginning before October 1, 1950, and ending after September 30, 1950 (other than the calendar year 1950), see § 29.108–4. For treatment of taxable years beginning before November 1, 1951, and ending after October 31, 1951 (other than the calendar year 1951), see § 29.108–7. For treatment of taxable years beginning in 1953 and ending in 1954, see § 29.108–8.

PAR. 8. There is inserted immediately preceding § 29.400–1 the following:

SEC. 102. INDIVIDUALS WITH ADJUSTED GROSS INCOME OF LESS THAN $5,000 (PART I, TITLE I, REVENUE ACT OF 1950, APPROVED SEPTEMBER 23, 1950).

So much of section 400 (relating to optional tax on individuals with adjusted gross incomes of less than $5,000) as precedes the tax table therein is hereby amended to read as follows:

SEC. 400. IMPOSITION OF TAX.

In lieu of the taxes imposed by sections 11 and 12, there shall be levied, collected, and paid for each taxable year upon the net income of each individual whose adjusted gross income for such year is less than $5,000, and who has elected to pay the tax imposed by this supplement for such year, a tax as follows:

TABLE I—TAXABLE YEARS BEGINNING AFTER SEPT. 30, 1950

If adjusted gross income is—		And the number of exemptions is—				If adjusted gross income is—		And the number of exemptions is—								
								1	2		3		4	5	6	7	8 or more
At least	But less than	1	2	3	4 or more	At least	But less than		And if other than a joint return is filed	And if a joint return is filed	And if other than a joint return is filed	And if a joint return is filed					
		The tax shall be—						The tax shall be—									
$0	$675	$0	$0	$0	$0	$2,325	$2,350	$301	$181	$181	$61	$61	$0	$0	$0	$0	$0
675	700	4	0	0	0	2,350	2,375	305	185	185	65	65	0	0	0	0	0
700	725	8	0	0	0	2,375	2,400	310	190	190	70	70	0	0	0	0	0
725	750	13	0	0	0	2,400	2,425	314	194	194	74	74	0	0	0	0	0
750	775	17	0	0	0	2,425	2,450	319	199	199	79	79	0	0	0	0	0
775	800	22	0	0	0	2,450	2,475	323	203	203	83	83	0	0	0	0	0
800	825	26	0	0	0	2,475	2,500	328	208	208	88	88	0	0	0	0	0
825	850	31	0	0	0	2,500	2,525	332	212	212	92	92	0	0	0	0	0
850	875	35	0	0	0	2,525	2,550	337	217	217	97	97	0	0	0	0	0
875	900	40	0	0	0	2,550	2,575	341	221	221	101	101	0	0	0	0	0
900	925	44	0	0	0	2,575	2,600	346	226	226	106	106	0	0	0	0	0
925	950	49	0	0	0	2,600	2,625	350	230	230	110	110	0	0	0	0	0
950	975	53	0	0	0	2,625	2,650	355	235	235	115	115	0	0	0	0	0
975	1,000	58	0	0	0	2,650	2,675	359	239	239	119	119	0	0	0	0	0
1,000	1,025	62	0	0	0	2,675	2,700	364	244	244	124	124	4	0	0	0	0
1,025	1,050	67	0	0	0	2,700	2,725	368	248	248	128	128	8	0	0	0	0
1,050	1,075	71	0	0	0	2,725	2,750	373	253	253	133	133	13	0	0	0	0
1,075	1,100	76	0	0	0	2,750	2,775	377	257	257	137	137	17	0	0	0	0
1,100	1,125	80	0	0	0	2,775	2,800	382	262	262	142	142	22	0	0	0	0
1,125	1,150	85	0	0	0	2,800	2,825	386	266	266	146	146	26	0	0	0	0
1,150	1,175	89	0	0	0	2,825	2,850	391	271	271	151	151	31	0	0	0	0
1,175	1,200	94	0	0	0	2,850	2,875	395	275	275	155	155	35	0	0	0	0
1,200	1,225	98	0	0	0	2,875	2,900	400	280	280	160	160	40	0	0	0	0
1,225	1,250	103	0	0	0	2,900	2,925	405	284	284	164	164	44	0	0	0	0
1,250	1,275	107	0	0	0	2,925	2,950	410	289	289	169	169	49	0	0	0	0
1,275	1,300	112	0	0	0	2,950	2,975	415	293	293	173	173	53	0	0	0	0
1,300	1,325	116	0	0	0	2,975	3,000	420	298	298	178	178	58	0	0	0	0
1,325	1,350	121	1	0	0	3,000	3,050	427	305	305	185	185	65	0	0	0	0
1,350	1,375	125	5	0	0	3,050	3,100	437	314	314	194	194	74	0	0	0	0
1,375	1,400	130	10	0	0	3,100	3,150	447	323	323	203	203	83	0	0	0	0
1,400	1,425	134	14	0	0	3,150	3,200	457	332	332	212	212	92	0	0	0	0
1,425	1,450	139	19	0	0	3,200	3,250	467	341	341	221	221	101	0	0	0	0
1,450	1,475	143	23	0	0	3,250	3,300	476	350	350	230	230	110	0	0	0	0
1,475	1,500	148	28	0	0	3,300	3,350	486	359	359	239	239	119	0	0	0	0
1,500	1,525	152	32	0	0	3,350	3,400	496	368	368	248	248	128	8	0	0	0
1,525	1,550	157	37	0	0	3,400	3,450	506	377	377	257	257	137	17	0	0	0
1,550	1,575	161	41	0	0	3,450	3,500	516	386	386	266	266	146	26	0	0	0
1,575	1,600	166	46	0	0	3,500	3,550	526	395	395	275	275	155	35	0	0	0
1,600	1,625	170	50	0	0	3,550	3,600	536	404	404	284	284	164	44	0	0	0
1,625	1,650	175	55	0	0	3,600	3,650	546	414	413	293	293	173	53	0	0	0
1,650	1,675	179	59	0	0	3,650	3,700	556	424	422	302	302	182	62	0	0	0
1,675	1,700	184	64	0	0	3,700	3,750	566	434	431	311	311	191	71	0	0	0
1,700	1,725	188	68	0	0	3,750	3,800	575	443	440	320	320	200	80	0	0	0
1,725	1,750	193	73	0	0	3,800	3,850	585	453	449	329	329	209	89	0	0	0
1,750	1,775	197	77	0	0	3,850	3,900	595	463	458	338	338	218	98	0	0	0
1,775	1,800	202	82	0	0	3,900	3,950	605	473	467	347	347	227	107	0	0	0
1,800	1,825	206	86	0	0	3,950	4,000	615	483	476	356	356	236	116	0	0	0
1,825	1,850	211	91	0	0	4,000	4,050	625	493	485	365	365	245	125	5	0	0
1,850	1,875	215	95	0	0	4,050	4,100	635	503	494	374	374	254	134	14	0	0
1,875	1,900	220	100	0	0	4,100	4,150	645	513	503	383	383	263	143	23	0	0
1,900	1,925	224	104	0	0	4,150	4,200	655	523	512	392	392	272	152	32	0	0
1,925	1,950	229	109	0	0	4,200	4,250	665	533	521	401	401	281	161	41	0	0
1,950	1,975	233	113	0	0	4,250	4,300	674	542	530	410	410	290	170	50	0	0
1,975	2,000	238	118	0	0	4,300	4,350	684	552	539	420	419	299	179	59	0	0
2,000	2,025	242	122	2	0	4,350	4,400	694	562	548	430	428	308	188	68	0	0
2,025	2,050	247	127	7	0	4,400	4,450	704	572	557	440	437	317	197	77	0	0
2,050	2,075	251	131	11	0	4,450	4,500	714	582	566	450	446	326	206	86	0	0
2,075	2,100	256	136	16	0	4,500	4,550	724	592	575	460	455	335	215	95	0	0
2,100	2,125	260	140	20	0	4,550	4,600	734	602	584	470	464	344	224	104	0	0
2,125	2,150	265	145	25	0	4,600	4,650	744	612	593	480	473	353	233	113	0	0
2,150	2,175	269	149	29	0	4,650	4,700	754	622	602	490	482	362	242	122	2	0
2,175	2,200	274	154	34	0	4,700	4,750	764	632	611	500	491	371	251	131	11	0
2,200	2,225	278	158	38	0	4,750	4,800	773	641	620	509	500	380	260	140	20	0
2,225	2,250	283	163	43	0	4,800	4,850	783	651	629	519	509	389	269	149	29	0
2,250	2,275	287	167	47	0	4,850	4,900	793	661	638	529	518	398	278	158	38	0
2,275	2,300	292	172	52	0	4,900	4,950	803	671	647	539	527	407	287	167	47	0
2,300	2,325	296	176	56	0	4,950	5,000	813	681	656	549	536	416	296	176	56	0

TABLE II—TAXABLE YEAR BEGINNING JAN. 1, 1950, AND ENDING DEC. 31, 1950

If adjusted gross income is—		And the number of exemptions is—				If adjusted gross income is—		And the number of exemptions is—								
									2		3					
At least	But less than	1	2	3	4 or more	At least	But less than	1	And if other than a joint return is filed	And if a joint return is filed	And if other than a joint return is filed	And if a joint return is filed	4	5	6	7	8 or more
		The tax shall be—						The tax shall be—								
$0	$675	$0	$0	$0	$0	$2,325	$2,350	$262	$157	$157	$53	$53	$0	$0	$0	$0	$0
675	700	3	0	0	0	2,350	2,375	266	161	161	57	57	0	0	0	0	0
700	725	7	0	0	0	2,375	2,400	269	165	165	61	61	0	0	0	0	0
725	750	11	0	0	0	2,400	2,425	273	169	169	65	65	0	0	0	0	0
750	775	15	0	0	0	2,425	2,450	277	173	173	69	69	0	0	0	0	0
775	800	19	0	0	0	2,450	2,475	281	177	177	72	72	0	0	0	0	0
800	825	23	0	0	0	2,475	2,500	285	181	181	76	76	0	0	0	0	0
825	850	27	0	0	0	2,500	2,525	289	185	185	80	80	0	0	0	0	0
850	875	31	0	0	0	2,525	2,550	293	189	189	84	84	0	0	0	0	0
875	900	35	0	0	0	2,550	2,575	297	192	192	88	88	0	0	0	0	0
900	925	38	0	0	0	2,575	2,600	301	196	196	92	92	0	0	0	0	0
925	950	42	0	0	0	2,600	2,625	305	200	200	96	96	0	0	0	0	0
950	975	46	0	0	0	2,625	2,650	309	204	204	100	100	0	0	0	0	0
975	1,000	50	0	0	0	2,650	2,675	313	208	208	104	104	0	0	0	0	0
1,000	1,025	54	0	0	0	2,675	2,700	316	212	212	108	108	3	0	0	0	0
1,025	1,050	58	0	0	0	2,700	2,725	320	216	216	112	112	7	0	0	0	0
1,050	1,075	62	0	0	0	2,725	2,750	324	220	220	115	115	11	0	0	0	0
1,075	1,100	66	0	0	0	2,750	2,775	328	224	224	119	119	15	0	0	0	0
1,100	1,125	70	0	0	0	2,775	2,800	332	228	228	123	123	19	0	0	0	0
1,125	1,150	74	0	0	0	2,800	2,825	336	232	232	127	127	23	0	0	0	0
1,150	1,175	78	0	0	0	2,825	2,850	340	236	236	131	131	27	0	0	0	0
1,175	1,200	82	0	0	0	2,850	2,875	344	239	239	135	135	31	0	0	0	0
1,200	1,225	85	0	0	0	2,875	2,900	348	243	243	139	139	35	0	0	0	0
1,225	1,250	89	0	0	0	2,900	2,925	352	247	247	143	143	38	0	0	0	0
1,250	1,275	93	0	0	0	2,925	2,950	357	251	251	147	147	42	0	0	0	0
1,275	1,300	97	0	0	0	2,950	2,975	361	255	255	151	151	46	0	0	0	0
1,300	1,325	101	0	0	0	2,975	3,000	366	259	259	155	155	50	0	0	0	0
1,325	1,350	105	1	0	0	3,000	3,050	373	265	265	161	161	56	0	0	0	0
1,350	1,375	109	5	0	0	3,050	3,100	382	273	273	168	168	64	0	0	0	0
1,375	1,400	113	8	0	0	3,100	3,150	391	281	281	176	176	72	0	0	0	0
1,400	1,425	117	12	0	0	3,150	3,200	400	288	288	184	184	80	0	0	0	0
1,425	1,450	121	16	0	0	3,200	3,250	409	296	296	192	192	87	0	0	0	0
1,450	1,475	125	20	0	0	3,250	3,300	418	304	304	200	200	95	0	0	0	0
1,475	1,500	129	24	0	0	3,300	3,350	427	312	312	207	207	103	0	0	0	0
1,500	1,525	132	28	0	0	3,350	3,400	436	320	320	215	215	111	7	0	0	0
1,525	1,550	136	32	0	0	3,400	3,450	445	328	328	223	223	119	14	0	0	0
1,550	1,575	140	36	0	0	3,450	3,500	454	335	335	231	231	127	22	0	0	0
1,575	1,600	144	40	0	0	3,500	3,550	463	343	343	239	239	134	30	0	0	0
1,600	1,625	148	44	0	0	3,550	3,600	472	352	351	247	247	142	38	0	0	0
1,625	1,650	152	48	0	0	3,600	3,650	481	361	359	254	254	150	46	0	0	0
1,650	1,675	156	52	0	0	3,650	3,700	490	370	367	262	262	158	54	0	0	0
1,675	1,700	160	55	0	0	3,700	3,750	499	379	375	270	270	166	61	0	0	0
1,700	1,725	164	59	0	0	3,750	3,800	508	388	382	278	278	174	69	0	0	0
1,725	1,750	168	63	0	0	3,800	3,850	517	397	390	286	286	181	77	0	0	0
1,750	1,775	172	67	0	0	3,850	3,900	526	406	398	294	294	189	85	0	0	0
1,775	1,800	176	71	0	0	3,900	3,950	535	415	406	301	301	197	93	0	0	0
1,800	1,825	179	75	0	0	3,950	4,000	544	424	414	309	309	205	100	0	0	0
1,825	1,850	183	79	0	0	4,000	4,050	553	433	422	317	317	213	108	4	0	0
1,850	1,875	187	83	0	0	4,050	4,100	562	442	429	325	325	221	116	12	0	0
1,875	1,900	191	87	0	0	4,100	4,150	571	451	437	333	333	228	124	20	0	0
1,900	1,925	195	91	0	0	4,150	4,200	580	460	445	341	341	236	132	27	0	0
1,925	1,950	199	93	0	0	4,200	4,250	589	469	453	349	348	244	140	35	0	0
1,950	1,975	203	99	0	0	4,250	4,300	598	478	461	358	356	252	147	43	0	0
1,975	2,000	207	102	0	0	4,300	4,350	607	487	468	367	364	260	155	51	0	0
2,000	2,025	211	106	2	0	4,350	4,400	616	496	476	376	372	268	163	59	0	0
2,025	2,050	215	110	6	0	4,400	4,450	625	505	484	385	380	275	171	67	6	0
2,050	2,075	219	114	10	0	4,450	4,500	634	514	492	394	388	283	179	74	0	0
2,075	2,100	223	118	14	0	4,500	4,550	643	523	500	403	395	291	187	82	0	0
2,100	2,125	226	122	18	0	4,550	4,600	652	532	508	412	403	299	194	90	0	0
2,125	2,150	230	126	22	0	4,600	4,650	661	541	515	421	411	307	202	98	0	0
2,150	2,175	234	130	25	0	4,650	4,700	670	550	523	430	419	315	210	106	1	0
2,175	2,200	238	134	29	0	4,700	4,750	679	559	531	439	427	322	218	114	9	0
2,200	2,225	242	138	33	0	4,750	4,800	688	568	539	448	435	330	226	121	17	0
2,225	2,250	246	142	37	0	4,800	4,850	697	577	547	457	442	338	234	129	25	0
2,250	2,275	250	146	41	0	4,850	4,900	706	586	555	466	450	346	241	137	33	0
2,275	2,300	254	149	45	0	4,900	4,950	715	595	562	475	458	354	249	145	40	0
2,300	2,325	258	153	49	0	4,950	5,000	724	604	570	484	466	361	257	153	48	0

TABLE III—TAXABLE YEARS (OTHER THAN THE CALENDAR YEAR 1950) BEGINNING BEFORE OCT. 1, 1950

SEC. 103. COMPUTATION OF TAX IN CASE OF CERTAIN JOINT RETURNS (PART I, TITLE I, REVENUE ACT OF 1950, APPROVED SEPTEMBER 23, 1950).

If a joint return of a husband and wife is filed under the provisions of section 51 (b) (3) of the Internal Revenue Code in a case where the husband and wife have different taxable years because of the death of either spouse, and the taxable year of the surviving spouse covered by such joint return began before October 1, 1950, and ended after September 30, 1950, the amendments made by this part [inc. secs. 101 and 102] shall be applicable in respect of such joint return as if the taxable years of both spouses covered by the joint return ended on the

date of the closing of the surviving spouse's taxable year.

SEC. 104. EFFECTIVE DATE OF PART I (TITLE I, REVENUE ACT OF 1950, APPROVED SEPTEMBER 23, 1950).

Except as provided in section 103, the amendments made by this part [inc. secs. 102 and 103] shall be applicable only with respect to taxable years ending after December 31, 1949. For treatment of taxable years (other than the calendar year 1950) beginning before October 1, 1950, and ending after September 30, 1950, see section 131.

SEC. 102. INDIVIDUALS WITH ADJUSTED GROSS INCOME OF LESS THAN $5,000 (PART I, TITLE I, REVENUE ACT OF 1951, APPROVED OCTOBER 20, 1951).

Section 400 (relating to optional tax on individuals with adjusted gross incomes of less than $5,000) is hereby amended by striking out the tables contained therein and inserting in lieu thereof the following:

TABLE I—TAXABLE YEAR BEGINNING JAN. 1, 1951, AND ENDING DEC. 31, 1951

If adjusted gross income is—		And the number of exemptions is—				If adjusted gross income is—		And the number of exemptions is—								
									2		3					
At least	But less than	1	2	3	4 or more	At least	But less than	1	And taxpayer is single or married filing separately	And a joint return is filed	And taxpayer is single or married filing separately	And a joint return is filed	4	5	6	7	8 or more
		The tax shall be—						The tax shall be—								
$0	$675	$0	$0	$0	$0	$2,325	$2,350	$307	$184	$184	$62	$62	$0	$0	$0	$0	$0
675	700	4	0	0	0	2,350	2,375	311	189	189	67	67	0	0	0	0	0
700	725	8	0	0	0	2,375	2,400	316	194	194	71	71	0	0	0	0	0
725	750	13	0	0	0	2,400	2,425	321	198	198	76	76	0	0	0	0	0
750	775	18	0	0	0	2,425	2,450	325	203	203	80	80	0	0	0	0	0
775	800	22	0	0	0	2,450	2,475	330	207	207	85	85	0	0	0	0	0
800	825	27	0	0	0	2,475	2,500	334	212	212	90	90	0	0	0	0	0
825	850	31	0	0	0	2,500	2,525	339	216	216	94	94	0	0	0	0	0
850	875	36	0	0	0	2,525	2,550	343	221	221	99	99	0	0	0	0	0
875	900	41	0	0	0	2,550	2,575	348	226	226	103	103	0	0	0	0	0
900	925	45	0	0	0	2,575	2,600	353	230	230	108	108	0	0	0	0	0
925	950	50	0	0	0	2,600	2,625	357	235	235	112	112	0	0	0	0	0
950	975	54	0	0	0	2,625	2,650	362	239	239	117	117	0	0	0	0	0
975	1,000	59	0	0	0	2,650	2,675	366	244	244	122	122	0	0	0	0	0
1,000	1,025	63	0	0	0	2,675	2,700	371	249	249	126	126	4	0	0	0	0
1,025	1,050	68	0	0	0	2,700	2,725	376	253	253	131	131	8	0	0	0	0
1,050	1,075	73	0	0	0	2,725	2,750	380	258	258	135	135	13	0	0	0	0
1,075	1,100	77	0	0	0	2,750	2,775	385	262	262	140	140	18	0	0	0	0
1,100	1,125	82	0	0	0	2,775	2,800	389	267	267	145	145	22	0	0	0	0
1,125	1,150	86	0	0	0	2,800	2,825	394	272	272	149	149	27	0	0	0	0
1,150	1,175	91	0	0	0	2,825	2,850	399	276	276	154	154	31	0	0	0	0
1,175	1,200	96	0	0	0	2,850	2,875	403	281	281	158	158	36	0	0	0	0
1,200	1,225	100	0	0	0	2,875	2,900	408	285	285	163	163	41	0	0	0	0
1,225	1,250	105	0	0	0	2,900	2,925	413	290	290	168	168	45	0	0	0	0
1,250	1,275	109	0	0	0	2,925	2,950	418	295	295	172	172	50	0	0	0	0
1,275	1,300	114	0	0	0	2,950	2,975	423	299	299	177	177	54	0	0	0	0
1,300	1,325	119	0	0	0	2,975	3,000	428	304	304	181	181	59	0	0	0	0
1,325	1,350	123	1	0	0	3,000	3,050	435	311	311	188	188	66	0	0	0	0
1,350	1,375	128	5	0	0	3,050	3,100	446	320	320	197	197	75	0	0	0	0
1,375	1,400	132	10	0	0	3,100	3,150	456	329	329	207	207	84	0	0	0	0
1,400	1,425	137	15	0	0	3,150	3,200	466	338	338	216	216	93	0	0	0	0
1,425	1,450	142	19	0	0	3,200	3,250	476	347	347	225	225	103	0	0	0	0
1,450	1,475	146	24	0	0	3,250	3,300	486	356	356	234	234	112	0	0	0	0
1,475	1,500	151	28	0	0	3,300	3,350	496	366	366	243	243	121	0	0	0	0
1,500	1,525	155	33	0	0	3,350	3,400	506	375	375	252	252	130	8	0	0	0
1,525	1,550	160	37	0	0	3,400	3,450	516	384	384	262	262	139	17	0	0	0
1,550	1,575	164	42	0	0	3,450	3,500	525	393	393	271	271	148	26	0	0	0
1,575	1,600	169	47	0	0	3,500	3,550	536	402	402	280	280	158	35	0	0	0
1,600	1,625	174	51	0	0	3,550	3,600	546	412	412	289	289	167	44	0	0	0
1,625	1,650	178	56	0	0	3,600	3,650	556	422	421	298	298	176	54	0	0	0
1,650	1,675	183	60	0	0	3,650	3,700	566	432	430	308	308	185	63	0	0	0
1,675	1,700	187	65	0	0	3,700	3,750	577	442	439	317	317	194	72	0	0	0
1,700	1,725	192	70	0	0	3,750	3,800	587	452	448	326	326	203	81	0	0	0
1,725	1,750	197	74	0	0	3,800	3,850	597	462	457	335	335	213	90	0	0	0
1,750	1,775	201	79	0	0	3,850	3,900	607	472	467	344	344	222	99	0	0	0
1,775	1,800	206	83	0	0	3,900	3,950	617	482	476	353	353	231	109	0	0	0
1,800	1,825	210	88	0	0	3,950	4,000	627	493	485	363	363	240	118	0	0	0
1,825	1,850	215	93	0	0	4,000	4,050	637	503	494	372	372	249	127	5	0	0
1,850	1,875	220	97	0	0	4,050	4,100	647	513	503	381	381	259	136	14	0	0
1,875	1,900	224	102	0	0	4,100	4,150	657	523	513	390	390	268	145	23	0	0
1,900	1,925	229	106	0	0	4,150	4,200	667	533	522	399	399	277	155	32	0	0
1,925	1,950	233	111	0	0	4,200	4,250	677	543	531	409	409	286	164	41	0	0
1,950	1,975	238	116	0	0	4,250	4,300	687	553	540	419	418	295	173	50	0	0
1,975	2,000	243	120	0	0	4,300	4,350	698	563	549	429	427	304	182	60	0	0
2,000	2,025	247	125	2	0	4,350	4,400	708	573	558	439	436	314	191	69	0	0
2,025	2,050	252	129	7	0	4,400	4,450	718	583	568	449	445	323	200	78	0	0
2,050	2,075	256	134	11	0	4,450	4,500	728	593	577	459	454	332	210	87	0	0
2,075	2,100	261	138	16	0	4,500	4,550	738	603	586	469	464	341	219	96	0	0
2,100	2,125	265	143	21	0	4,550	4,600	748	614	595	479	473	350	228	106	0	0
2,125	2,150	270	148	25	0	4,600	4,650	758	624	604	489	482	360	237	115	0	0
2,150	2,175	275	152	30	0	4,650	4,700	768	634	614	499	491	369	246	124	2	0
2,175	2,200	279	157	34	0	4,700	4,750	778	644	623	509	500	378	256	133	11	0
2,200	2,225	284	161	39	0	4,750	4,800	788	654	632	519	509	387	265	142	20	0
2,225	2,250	288	166	44	0	4,800	4,850	798	664	641	530	519	396	274	151	29	0
2,250	2,275	293	171	48	0	4,850	4,900	808	674	650	540	528	405	283	161	38	0
2,275	2,300	298	175	53	0	4,900	4,950	818	684	659	550	537	415	292	170	47	0
2,300	2,325	302	180	57	0	4,950	5,000	829	694	669	560	546	424	301	179	57	0

TABLE II—TAXABLE YEARS BEGINNING AFTER OCT. 31, 1951, AND BEFORE JAN. 1, 1954

If adjusted gross income is—		And the number of exemptions is—				If adjusted gross income is—		And the number of exemptions is—									
								1		2			3				
At least	But less than	1	2	3	4 or more	At least	But less than	And taxpayer is single or married filing separately	And taxpayer is head of household	And taxpayer is single or married filing separately	And taxpayer is head of household	And a joint return is filed	And taxpayer is single or married filing separately	And taxpayer is head of household	And a joint return is filed	4	5	6	7	8 or more
		The tax shall be—						The tax shall be—									
$0	$675	$0	$0	$0	$0	$2,325	$2,350	$334	$334	$201	$201	$201	$67	$67	$67	$0	$0	$0	$0	$0
675	700	4	0	0	0	2,350	2,375	339	339	206	206	206	72	72	72	0	0	0	0	0
700	725	9	0	0	0	2,375	2,400	344	344	211	211	211	77	77	77	0	0	0	0	0
725	750	14	0	0	0	2,400	2,425	349	349	216	216	216	82	82	82	0	0	0	0	0
750	775	19	0	0	0	2,425	2,450	354	354	221	221	221	87	87	87	0	0	0	0	0
775	800	24	0	0	0	2,450	2,475	359	359	226	226	226	92	92	92	0	0	0	0	0
800	825	29	0	0	0	2,475	2,500	364	364	231	231	231	97	97	97	0	0	0	0	0
825	850	34	0	0	0	2,500	2,525	369	369	236	236	236	102	102	102	0	0	0	0	0
850	875	39	0	0	0	2,525	2,550	374	374	241	241	241	107	107	107	0	0	0	0	0
875	900	44	0	0	0	2,550	2,575	379	379	246	246	246	112	112	112	0	0	0	0	0
900	925	49	0	0	0	2,575	2,600	384	384	251	251	251	117	117	117	0	0	0	0	0
925	950	54	0	0	0	2,600	2,625	389	389	256	256	256	122	122	122	0	0	0	0	0
950	975	59	0	0	0	2,625	2,650	394	394	261	261	261	127	127	127	0	0	0	0	0
975	1,000	64	0	0	0	2,650	2,675	399	399	266	266	266	132	132	132	0	0	0	0	0
1,000	1,025	69	0	0	0	2,675	2,700	404	404	271	271	271	137	137	137	4	0	0	0	0
1,025	1,050	74	0	0	0	2,700	2,725	409	409	276	276	276	142	142	142	9	0	0	0	0
1,050	1,075	79	0	0	0	2,725	2,750	414	414	281	281	281	147	147	147	14	0	0	0	0
1,075	1,100	84	0	0	0	2,750	2,775	419	419	286	286	286	152	152	152	19	0	0	0	0
1,100	1,125	89	0	0	0	2,775	2,800	424	424	291	291	291	157	157	157	24	0	0	0	0
1,125	1,150	94	0	0	0	2,800	2,825	429	429	296	296	296	162	162	162	29	0	0	0	0
1,150	1,175	99	0	0	0	2,825	2,850	434	434	301	301	301	167	167	167	34	0	0	0	0
1,175	1,200	104	0	0	0	2,850	2,875	439	439	306	306	306	172	172	172	39	0	0	0	0
1,200	1,225	109	0	0	0	2,875	2,900	444	444	311	311	311	177	177	177	44	0	0	0	0
1,225	1,250	114	0	0	0	2,900	2,925	449	449	316	316	316	182	182	182	49	0	0	0	0
1,250	1,275	119	0	0	0	2,925	2,950	455	454	321	321	321	187	187	187	54	0	0	0	0
1,275	1,300	124	0	0	0	2,950	2,975	460	459	326	326	326	192	192	192	59	0	0	0	0
1,300	1,325	129	0	0	0	2,975	3,000	466	465	331	331	331	197	197	197	64	0	0	0	0
1,325	1,350	134	1	0	0	3,000	3,050	474	473	338	338	338	205	205	205	72	0	0	0	0
1,350	1,375	139	6	0	0	3,050	3,100	485	483	348	348	348	215	215	215	82	0	0	0	0
1,375	1,400	144	11	0	0	3,100	3,150	496	494	358	358	358	225	225	225	92	0	0	0	0
1,400	1,425	149	16	0	0	3,150	3,200	507	504	368	368	368	235	235	235	102	0	0	0	0
1,425	1,450	154	21	0	0	3,200	3,250	518	515	378	378	378	245	245	245	112	0	0	0	0
1,450	1,475	159	26	0	0	3,250	3,300	529	527	388	388	388	255	255	255	122	0	0	0	0
1,475	1,500	164	31	0	0	3,300	3,350	541	536	398	398	398	265	265	265	132	0	0	0	0
1,500	1,525	169	36	0	0	3,350	3,400	552	546	408	408	408	275	275	275	142	8	0	0	0
1,525	1,550	174	41	0	0	3,400	3,450	563	557	418	418	418	285	285	285	152	18	0	0	0
1,550	1,575	179	46	0	0	3,450	3,500	574	567	428	428	428	295	295	295	162	28	0	0	0
1,575	1,600	184	51	0	0	3,500	3,550	585	578	438	438	438	305	305	305	171	38	0	0	0
1,600	1,625	189	56	0	0	3,550	3,600	596	588	448	448	448	315	315	315	181	48	0	0	0
1,625	1,650	194	61	0	0	3,600	3,650	607	599	459	459	458	325	325	325	191	58	0	0	0
1,650	1,675	199	66	0	0	3,650	3,700	618	610	470	469	468	335	335	335	201	68	0	0	0
1,675	1,700	204	71	0	0	3,700	3,750	629	620	482	480	478	345	345	345	211	78	0	0	0
1,700	1,725	209	76	0	0	3,750	3,800	640	631	493	490	488	355	355	355	221	88	0	0	0
1,725	1,750	214	81	0	0	3,800	3,850	651	641	504	501	498	365	365	365	231	98	0	0	0
1,750	1,775	219	86	0	0	3,850	3,900	662	652	515	511	508	375	375	375	241	108	0	0	0
1,775	1,800	224	91	0	0	3,900	3,950	673	662	526	522	518	385	385	385	251	118	0	0	0
1,800	1,825	229	96	0	0	3,950	4,000	684	673	537	532	528	395	395	395	261	128	0	0	0
1,825	1,850	234	101	0	0	4,000	4,050	696	683	548	543	538	405	405	405	271	138	5	0	0
1,850	1,875	239	106	0	0	4,050	4,100	707	694	559	553	548	415	415	415	281	148	15	0	0
1,875	1,900	244	111	0	0	4,100	4,150	718	704	570	564	558	425	425	425	291	158	25	0	0
1,900	1,925	249	116	0	0	4,150	4,200	729	715	581	574	568	435	435	435	301	168	35	0	0
1,925	1,950	254	121	0	0	4,200	4,250	740	725	592	585	578	445	445	445	311	178	45	0	0
1,950	1,975	259	126	0	0	4,250	4,300	751	736	603	596	588	456	455	455	321	188	55	0	0
1,975	2,000	264	131	0	0	4,300	4,350	762	746	614	606	598	467	466	465	331	198	65	0	0
2,000	2,025	269	136	2	0	4,350	4,400	773	757	625	617	608	478	476	475	341	208	75	0	0
2,025	2,050	274	141	7	0	4,400	4,450	784	768	636	627	618	489	487	485	351	218	85	0	0
2,050	2,075	279	146	12	0	4,450	4,500	795	778	648	638	628	500	497	495	361	228	95	9	0
2,075	2,100	284	151	17	0	4,500	4,550	805	789	659	648	638	511	508	504	371	238	105	0	0
2,100	2,125	289	156	22	0	4,550	4,600	817	799	670	659	648	522	518	514	381	248	115	0	0
2,125	2,150	294	161	27	0	4,600	4,650	828	810	681	669	658	533	529	524	391	258	125	0	0
2,150	2,175	299	166	32	0	4,650	4,700	839	820	692	680	668	544	539	534	401	268	135	2	0
2,175	2,200	304	171	37	0	4,700	4,750	851	831	703	690	678	555	550	544	411	278	145	12	0
2,200	2,225	309	176	42	0	4,750	4,800	862	841	714	701	688	566	560	554	421	288	155	22	0
2,225	2,250	314	181	47	0	4,800	4,850	873	852	725	711	698	577	571	564	431	298	165	32	0
2,250	2,275	319	186	52	0	4,850	4,900	884	862	736	722	708	589	581	574	441	308	175	42	0
2,275	2,300	324	191	57	0	4,900	4,950	895	873	747	732	718	600	592	584	451	318	185	52	0
2,300	2,325	329	196	62	0	4,950	5,000	906	883	758	743	728	611	603	594	461	328	195	62	0

TABLE III—TAXABLE YEARS BEGINNING AFTER DEC. 31, 1953

If adjusted gross income is—		And the number of exemptions is—				If adjusted gross income is—		And the number of exemptions is—											
								1		2			3			4	5	6	7	8 or more
At least	But less than	1	2	3	4 or more	At least	But less than	And taxpayer is single or married filing separately	And taxpayer is head of household	And taxpayer is single or married filing separately	And taxpayer is head of household	And a joint return is filed	And taxpayer is single or married filing separately	And taxpayer is head of household	And a joint return is filed					
		The tax shall be—						The tax shall be—												
$0	$675	$0	$0	$0	$0	$2,325	$2,350	$301	$301	$181	$181	$181	$61	$61	$61	$0	$0	$0	$0	$0
675	700	4	0	0	0	2,350	2,375	305	305	185	185	185	65	65	65	0	0	0	0	0
700	725	8	0	0	0	2,375	2,400	310	310	190	190	190	70	70	70	0	0	0	0	0
725	750	13	0	0	0	2,400	2,425	314	314	194	194	194	74	74	74	0	0	0	0	0
750	775	17	0	0	0	2,425	2,450	319	319	199	199	199	79	79	79	0	0	0	0	0
775	800	22	0	0	0	2,450	2,475	323	323	203	203	203	83	83	83	0	0	0	0	0
800	825	26	0	0	0	2,475	2,500	328	328	208	208	208	88	88	88	0	0	0	0	0
825	850	31	0	0	0	2,500	2,525	332	332	212	212	212	92	92	92	0	0	0	0	0
850	875	35	0	0	0	2,525	2,550	337	337	217	217	217	97	97	97	0	0	0	0	0
875	900	40	0	0	0	2,550	2,575	341	341	221	221	221	101	101	101	0	0	0	0	0
900	925	44	0	0	0	2,575	2,600	346	346	226	226	226	106	106	106	0	0	0	0	0
925	950	49	0	0	0	2,600	2,625	350	350	230	230	230	110	110	110	0	0	0	0	0
950	975	53	0	0	0	2,625	2,650	355	355	235	235	235	115	115	115	0	0	0	0	0
975	1,000	58	0	0	0	2,650	2,675	359	359	239	239	239	119	119	119	0	0	0	0	0
1,000	1,025	62	0	0	0	2,675	2,700	364	364	244	244	244	124	124	124	4	0	0	0	0
1,025	1,050	67	0	0	0	2,700	2,725	368	368	248	248	248	128	128	128	8	0	0	0	0
1,050	1,075	71	0	0	0	2,725	2,750	373	373	253	253	253	133	133	133	13	0	0	0	0
1,075	1,100	76	0	0	0	2,750	2,775	377	377	257	257	257	137	137	137	17	0	0	0	0
1,100	1,125	80	0	0	0	2,775	2,800	382	382	262	262	262	142	142	142	22	0	0	0	0
1,125	1,150	85	0	0	0	2,800	2,825	386	386	266	266	266	146	146	146	26	0	0	0	0
1,150	1,175	89	0	0	0	2,825	2,850	391	391	271	271	271	151	151	151	31	0	0	0	0
1,175	1,200	94	0	0	0	2,850	2,875	395	395	275	275	275	155	155	155	35	0	0	0	0
1,200	1,225	98	0	0	0	2,875	2,900	400	400	280	280	280	160	160	160	40	0	0	0	0
1,225	1,250	103	0	0	0	2,900	2,925	405	404	284	284	284	164	164	164	44	0	0	0	0
1,250	1,275	107	0	0	0	2,925	2,950	410	409	289	289	289	169	169	169	49	0	0	0	0
1,275	1,300	112	0	0	0	2,950	2,975	415	414	293	293	293	173	173	173	53	0	0	0	0
1,300	1,325	116	0	0	0	2,975	3,000	420	419	298	298	298	178	178	178	58	0	0	0	0
1,325	1,350	121	1	0	0	3,000	3,050	427	426	305	305	305	185	185	185	65	0	0	0	0
1,350	1,375	125	5	0	0	3,050	3,100	437	435	314	314	314	194	194	194	74	0	0	0	0
1,375	1,400	130	10	0	0	3,100	3,150	447	445	323	323	323	203	203	203	83	0	0	0	0
1,400	1,425	134	14	0	0	3,150	3,200	457	454	332	332	332	212	212	212	92	0	0	0	0
1,425	1,450	139	19	0	0	3,200	3,250	467	464	341	341	341	221	221	221	101	0	0	0	0
1,450	1,475	143	23	0	0	3,250	3,300	476	473	350	350	350	230	230	230	110	0	0	0	0
1,475	1,500	148	28	0	0	3,300	3,350	486	482	359	359	359	239	239	239	119	0	0	0	0
1,500	1,525	152	32	0	0	3,350	3,400	496	492	368	368	368	248	248	248	128	8	0	0	0
1,525	1,550	157	37	0	0	3,400	3,450	506	501	377	377	377	257	257	257	137	17	0	0	0
1,550	1,575	161	41	0	0	3,450	3,500	516	511	386	386	386	266	266	266	146	26	0	0	0
1,575	1,600	166	46	0	0	3,500	3,550	526	520	395	395	395	275	275	275	155	35	0	0	0
1,600	1,625	170	50	0	0	3,550	3,600	536	530	404	404	404	284	284	284	164	44	0	0	0
1,625	1,650	175	55	0	0	3,600	3,650	546	539	414	413	413	293	293	293	173	53	0	0	0
1,650	1,675	179	59	0	0	3,650	3,700	556	549	424	423	422	302	302	302	182	62	0	0	0
1,675	1,700	184	64	0	0	3,700	3,750	566	558	434	432	431	311	311	311	191	71	0	0	0
1,700	1,725	188	68	0	0	3,750	3,800	575	567	443	441	440	320	320	320	200	80	0	0	0
1,725	1,750	193	73	0	0	3,800	3,850	585	577	453	451	449	329	329	329	209	89	0	0	0
1,750	1,775	197	77	0	0	3,850	3,900	595	586	463	460	458	338	338	338	218	98	0	0	0
1,775	1,800	202	82	0	0	3,900	3,950	605	596	473	470	467	347	347	347	227	107	0	0	0
1,800	1,825	206	86	0	0	3,950	4,000	615	605	483	479	476	356	356	356	236	116	0	0	0
1,825	1,850	211	91	0	0	4,000	4,050	625	615	493	489	485	365	365	365	245	125	5	0	0
1,850	1,875	215	95	0	0	4,050	4,100	635	624	503	498	494	374	374	374	254	134	14	0	0
1,875	1,900	220	100	0	0	4,100	4,150	645	634	513	508	503	383	383	383	263	143	23	0	0
1,900	1,925	224	104	0	0	4,150	4,200	655	643	523	517	512	392	392	392	272	152	32	0	0
1,925	1,950	229	109	0	0	4,200	4,250	665	653	533	527	521	401	401	401	281	161	41	0	0
1,950	1,975	233	113	0	0	4,250	4,300	674	662	542	536	530	410	410	410	290	170	50	0	0
1,975	2,000	238	118	0	0	4,300	4,350	684	671	552	545	539	420	419	419	299	179	59	0	0
2,000	2,025	242	122	2	0	4,350	4,400	694	681	562	555	548	430	429	428	308	188	68	0	0
2,025	2,050	247	127	7	0	4,400	4,450	704	690	572	564	557	440	438	437	317	197	77	0	0
2,050	2,075	251	131	11	0	4,450	4,500	714	700	582	574	566	450	448	446	326	206	86	0	0
2,075	2,100	256	136	16	0	4,500	4,550	724	709	592	583	575	460	457	455	335	215	95	0	0
2,100	2,125	260	140	20	0	4,550	4,600	734	719	602	593	584	470	467	464	344	224	104	0	0
2,125	2,150	265	145	25	0	4,600	4,650	744	728	612	602	593	480	476	473	353	233	113	0	0
2,150	2,175	269	149	29	0	4,650	4,700	754	738	622	612	602	490	486	482	362	242	122	2	0
2,175	2,200	274	154	34	0	4,700	4,750	764	747	632	621	611	500	495	491	371	251	131	11	0
2,200	2,225	278	158	38	0	4,750	4,800	773	756	641	630	620	509	504	500	380	260	140	20	0
2,225	2,250	283	163	43	0	4,800	4,850	783	766	651	640	629	519	514	509	389	269	149	29	0
2,250	2,275	287	167	47	0	4,850	4,900	793	775	661	649	638	529	523	518	398	278	158	38	0
2,275	2,300	292	172	52	0	4,900	4,950	803	785	671	659	647	539	533	527	407	287	167	47	0
2,300	2,325	296	176	56	0	4,950	5,000	813	794	681	668	656	549	542	536	416	296	176	56	0

SEC. 104. COMPUTATION OF TAX IN CASE OF CERTAIN JOINT RETURNS (PART I, TITLE I, REVENUE ACT OF 1951, APPROVED OCTOBER 20, 1951).

If a joint return of a husband and wife is filed under the provisions of section 51 (b) (3) of the Internal Revenue Code in a case where the husband and wife have different taxable years because of the death of either spouse, and the taxable year of the surviving spouse covered by such joint return began before November 1, 1951, and ended after October 31, 1951, the amendments made by this part [inc. secs. 101, 102, and 103] and section 131 shall be applicable in respect of such joint return as if the taxable years of both spouses covered by the joint return ended on the date of the closing of the surviving spouse's taxable year.

SEC. 105. EFFECTIVE DATE OF PART I (TITLE I, REVENUE ACT OF 1951, APPROVED OCTOBER 20, 1951).

Except as provided in section 104, the amendments made by this part [inc. secs. 102 and 104] shall be applicable only with respect to taxable years beginning after October 31, 1951, and to taxable years beginning on January 1, 1951, and ending on December 31, 1951. For treatment of taxable years (other than the calendar year 1951) beginning before November 1, 1951, and ending after October 31, 1951, see section 131.

PAR. 9. Section 29.400–1 (b), as amended by Treasury Decision 5687, is further amended by striking out the undesignated paragraph preceding subparagraph (7) and subparagraph (7) and inserting in lieu thereof the following:

(7) The tax tables in section 400 applicable with respect to taxable years beginning after December 31, 1947, and before November 1, 1951, contain, in certain instances, double columns, in one of which is shown the tax if a separate return is filed, and in the other of which is shown the tax if a joint return is filed. The tax tables in section 400 applicable with respect to taxable years beginning after October 31, 1951, contain, in certain instances, double columns, in one of which is shown the tax if the taxpayer is single (and not the head of a household) or married and files a separate return, and in the other of which is shown the tax if the taxpayer is the head of a household, and, in other instances, triple columns, in the first of which is shown the tax if the taxpayer is single (and not the head of a household) or married and files a separate return, in the second of which is shown the tax if the taxpayer is the head of a household, and in the third of which is shown the tax if a joint return is filed. In the case of double or triple columns, the tax shall be determined by reference to the applicable column. Since the computations of tax shown in the case of a joint return reflect the income-splitting method provided in section 12 (d), as added by the Revenue Act of 1948, the tax shown in the joint return column may be lower than that shown in the separate return column even though the amounts of adjusted gross income and the exemptions are the same. Thus, if H, a married man, has adjusted gross income of $4,925 for the calendar year 1951 and his wife has no gross income for such year and his only exemptions under section 25 (b) are the exemptions for himself and spouse under section 25 (b) (1) (A), the tax on a joint return under Supplement T, as shown in the second column applicable to a person with two exemptions, is $659. If H should file a separate return, his tax, as shown in the first column applicable to an individual with two exemptions, would be $684.

(8) If a joint return of a husband and wife is filed under the provisions of section 51 (b) (3), as added by the Revenue Act of 1948, if the husband and wife have different taxable years solely because of the death of either spouse, and if the taxable year of the surviving spouse covered by such joint return began before October 1, 1950, and ended after September 30, 1950, began before November 1, 1951, and ended after October 31, 1951, or begins in 1953 and ends in 1954, the taxable year of the deceased spouse covered by the joint return shall, for the purpose of determining the tax under section 400 and this section in respect of such joint return, be deemed to

have ended on the date of the closing of the surviving spouse's taxable year.

(9) For taxable years beginning after December 31, 1943, the fact that the taxable year is a period of less than 12 months resulting by reason of the death of the taxpayer does not prevent the application of Supplement T in the determination of the tax for such period.

(10) For treatment of taxable years beginning in 1947 and ending in 1948, see § 29.108–3. For treatment of taxable years beginning before October 1, 1950, and ending after September 30, 1950 (other than the calendar year 1950), see § 29.108–4. For treatment of taxable years beginning before November 1, 1951, and ending after October 31, 1951 (other than the calendar year 1951), see § 29.108–7. For treatment of taxable years beginning in 1953 and ending in 1954, see § 29.108–8.

PAR. 10. Section 29.401–1, as amended by Treasury Decision 5687, is further amended as follows:

(A) By inserting in the headnote of paragraph (b) thereof after *"Taxable years beginning after December 31, 1943"* the following: *", and before January 1, 1946"*.

(B) By inserting in the first sentence of paragraph (b) thereof after "The term 'number of surtax exemptions'" the following: ", which term is used under Supplement T for taxable years beginning after December 31, 1943, and before January 1, 1946,".

(C) By striking out all of paragraph (b) (1) after the third sentence thereof.

(D) By striking out Example (3) at the end of such section and inserting in lieu thereof the following new paragraph (c):

(c) *Taxable years beginning after December 31, 1945.* The term "number of exemptions", which, for taxable years beginning after December 31, 1945, is used instead of the term "number of surtax exemptions", means the number of exemptions allowed under section 25 (b) for such years as credits against net income for the purpose of the normal tax and the surtax imposed by sections 11 and 12. One exemption is allowed for the taxpayer; one exemption for his spouse if a joint return is made, or if a separate return is made by the taxpayer and his spouse has no gross income for the calendar year in which the taxable year of the taxpayer begins and is not the dependent of another taxpayer for such calendar year; and one exemption for each dependent whose gross income for the calendar year in which the taxable year of the taxpayer begins is less than $500 in the case of a taxable year beginning before January 1, 1951, or is less than $600 in the case of a taxable year beginning after December 31, 1950. For taxable years beginning after December 31, 1947, additional exemptions are allowed under section 25 (b) (1) (B) and (C) for a taxpayer or spouse who has attained the age of 65 years and for a blind taxpayer or blind spouse. See § 29.25–3. After the number of exemptions is ascertained, the tax under Supplement T for the taxable year is determined by reference to the table contained in section 400 applicable to such taxable year and by reference to the column of such table appropriate to such number of exemptions and, in certain cases, appropriate to either the status of the taxpayer (whether single, head of household, or married) or kind of return (whether separate or joint), or both. The tax is the amount in such column shown on the line appropriate to the taxpayer's adjusted gross income.

Example. D, a married man with no dependents, attains the age of 65 years on September 1, 1951. The aggregate adjusted gross income of D and his wife for 1951 is $4,840. D and his wife file a joint return for 1951 and are entitled to three exemptions, one for each taxpayer and one additional exemption for D because of his age. Since the adjusted gross income of D and his wife falls within the tax bracket $4,800–$4,850, the tax on a joint return is $519.

(53 Stat. 32, 467; 26 U. S. C. 62, 3791)

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

Approved: November 10, 1952.

THOMAS J. LYNCH,
Acting Secretary of the Treasury.

[F. R. Doc. 52–12245; Filed, Nov. 14, 1952; 8:54 a. m.]

Chapter II—The Tax Court of the United States

PART 701—RULES OF PRACTICE

RENEGOTIATION OF CONTRACTS CASES

Footnote 1 of § 701.64 is amended by changing the period at the end of the footnote to a comma, and adding the following:

[1] * * *, also the Renegotiation Act of 1948 (Supplemental National Defense Appropriation Act of 1948, section 3 (e) Pub. Law 547, 80th Cong., 62 Stat. 260.

(53 Stat. 160, as amended; 26 U. S. C. 1111)

JOHN W. KERN,
Chief Judge,
The Tax Court of the United States.

NOVEMBER 7, 1952.

[F. R. Doc. 52–12200; Filed, Nov. 14, 1952; 8:45 a. m.]

TITLE 16—COMMERCIAL PRACTICES

Chapter I—Federal Trade Commission

[Docket 5894]

PART 3—DIGEST OF CEASE AND DESIST ORDERS

SEAWOL SEWING SUPPLIES

Subpart—*Advertising falsely or misleadingly:* § 3.235 *Source or origin—Maker: Imported product or parts as domestic.* Subpart—*Concealing or obliterating law required and informative marking:* § 3.1325 *Source or origin—Maker: Imported product or parts as domestic.* Subpart—*Misbranding or misabeling:* § 3.1325 *Source or origin—Maker: Imported product or parts as domestic.* Subpart—*Neglecting, unfairly or deceptively to make material disclosure:* § 3.1860 *Imported product or parts as domestic.* Subpart—*Using misleading name—Goods:* § 3.2345 *Source or origin—Maker: Foreign product or parts as domestic.* In connection with the offering for sale, sale or distribution of sewing machine heads or sewing machines in commerce, (1) offering for sale, selling or distributing foreign made sewing machine heads, or sewing machines of which foreign made heads are a part, without clearly and conspicuously disclosing on the heads, in such a manner that it will not be hidden or obliterated, the country of origin thereof; or (2) using the words "Majestic" or "Admiral", or any simulations thereof, as brand or trade names to designate, describe or refer to their sewing machines or sewing machine heads; or representing through use of any other words or in any other manner that sewing machines or sewing machine heads are made by anyone other than the actual manufacturers; prohibited.

(Sec. 6, 38 Stat. 722; 15 U. S. C. 46. Interprets or applies sec. 5, 38 Stat. 719, as amended; 15 U. S. C. 45) [Cease and desist order, Murray Epstein et al. doing business as Seawol Sewing Supplies, Los Angeles, Calif., Docket 5894, September 4, 1952]

In the Matter of Murray Epstein, Lou Seaman, Ben Lander, and Richard Wolochow, Copartners, Doing Business as Seawol Sewing Supplies

Pursuant to the provisions of the Federal Trade Commission Act, the Federal Trade Commission on June 27, 1951, issued and subsequently served its complaint in this proceeding upon the respondents named in the caption hereof, charging said respondents with the use of unfair methods of competition and unfair and deceptive acts and practices in commerce in violation of the provisions of said act. Respondents filed their answer admitting all of the material facts alleged in said complaint and waved all intervening procedure. Thereafter, the proceeding regularly came on for final consideration by a hearing examiner of the Commission duly designated by it, on the complaint and answer thereto, and said hearing examiner, on March 6, 1952, filed his initial decision.

Within the time permitted by its rules of practice, the Commission, having reason to believe that said initial decision did not constitute an adequate disposition of the proceeding, issued an order placing this case on its docket for review, served on all parties its tentative decision herein and granted to them permission to file with the Commission any objections they might have to said tentative decision. Respondents not having filed any objections to said tentative decision, this proceeding regularly came on for final consideration before the Commission upon the aforesaid complaint and respondents' answer thereto; and the Commission, having duly considered the matter and being now fully advised in the premises, finds that this proceeding is in the interest of the public and being of the opinion that the hearing examiner's initial decision does not constitute an adequate disposition of this proceeding, makes this its findings as to the facts,[1] conclusion[1] and order to

[1] Filed as part of the original document.

cease and desist, the same to be in lieu of the initial decision of the hearing examiner.

It is ordered, That the respondents, Murray Epstein, Lou Seaman, Ben Lander and Richard Wolochow, individually and as copartners doing business as Seawol Sewing Supplies, or trading under any other name, and their representatives, agents and employees, directly or through any corporate or other device, in connection with the offering for sale, sale or distribution of sewing machine heads or sewing machines in commerce, as "commerce" is defined in the Federal Trade Commission Act, do forthwith cease and desist from:

1. Offering for sale, selling or distributing foreign made sewing machine heads, or sewing machines of which foreign made heads are a part, without clearly and conspicuously disclosing on the heads, in such a manner that it will not be hidden or obliterated, the country of origin thereof.

2. Using the words "Majestic" or "Admiral", or any simulations thereof, as brand or trade names to designate, describe or refer to their sewing machines or sewing machine heads; or representing through the use of any other words or in any other manner that sewing machines or sewing machine heads are made by anyone other than the actual manufacturers.

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

Issued: September 4, 1952.

By the Commission.

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

[F. R. Doc. 52-12232; Filed, Nov. 14, 1952; 8:49 a. m.]

PROPOSED RULE MAKING

DEPARTMENT OF THE TREASURY

Bureau of Internal Revenue

[26 CFR Part 29]

INCOME TAX; TAXABLE YEARS BEGINNING AFTER DECEMBER 31, 1941

HEAD OF HOUSEHOLD

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 sections 62 and 3791 of the Internal Revenue Code (53 Stat. 32, 467; 26 U. S. C. 62, 3791).

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

In order to conform Regulations 111 (26 CFR Part 29) to sections 301 and 310 of the Revenue Act of 1951, approved October 20, 1951, such regulations are amended as follows:

PARAGRAPH 1. There is inserted immediately preceding § 29.12-1 the following:

SEC. 301. TAX TREATMENT IN CASE OF HEAD OF HOUSEHOLD (REVENUE ACT OF 1951, APPROVED OCTOBER 20, 1951).

(a) *Surtax in case of head of household.* Section 12 (c) s hereby amended to read as follows:

(c) *Rates of surtax—Head of household.* (1) *Taxable years beginning after October 31, 1951, and before January 1, 1954.* In the case of taxable years beginning after October 31, 1951, and before January 1, 1954, there shall be levied, collected, and paid for each taxable year upon the surtax net income of every individual who is the head of a household the surtax shown in the following table:

If the surtax net income is:	The surtax shall be:
Not over $2,000	19.2% of the surtax net income.
Over $2,000 but not over $4,000	$384, plus 20.4% of excess over $2,000.
Over $4,000 but not over $6,000	$792, plus 24% of excess over $4,000.
Over $6,000 but not over $8,000	$1,272, plus 26% of excess over $6,000.
Over $8,000 but not over $10,000	$1,792, plus 31% of excess over $8,000.
Over $10,000 but not over $12,000	$2,412, plus 32% of excess over $10,000.
Over $12,000 but not over $14,000	$3,052, plus 38% of excess over $12,000.
Over $14,000 but not over $16,000	$3,812, plus 41% of excess over $14,000.
Over $16,000 but not over $18,000	$4,632, plus 44% of excess over $16,000.
Over $18,000 but not over $20,000	$5,512, plus 45% of excess over $18,000.
Over $20,000 but not over $22,000	$6,412, plus 49% of excess over $20,000.
Over $22,000 but not over $24,000	$7,392, plus 51% of excess over $22,000.
Over $24,000 but not over $28,000	$8,412, plus 54% of excess over $24,000.
Over $28,000 but not over $32,000	$10,572, plus 57% of excess over $28,000.
Over $32,000 but not over $38,000	$12,852, plus 60% of excess over $32,000.
Over $38,000 but not over $44,000	$16,452, plus 63% of excess over $38,000.
Over $44,000 but not over $50,000	$20,232, plus 68% of excess over $44,000.
Over $50,000 but not over $60,000	$24,312, plus 69% of excess over $50,000.
Over $60,000 but not over $70,000	$31,212, plus 70% of excess over $60,000.
Over $70,000 but not over $80,000	$38,212, plus 74% of excess over $70,000.
Over $80,000 but not over $90,000	$45,612, plus 76% of excess over $80,000.
Over $90,000 but not over $100,000	$53,212, plus 78% of excess over $90,000.
Over $100,000 but not over $150,000	$61,012, plus 82% of excess over $100,000.
Over $150,000 but not over $200,000	$102,012, plus 85% of excess over $150,000.
Over $200,000 but not over $300,000	$144,512, plus 88% of excess over $200,000.
Over $300,000	$232,512, plus 89% of excess over $300,000.

(2) *Taxable years beginning after December 31, 1953.* In the case of taxable years beginning after December 31, 1953, there shall be levied, collected, and paid for each taxable year upon the surtax net income of every individual who is the head of a household the surtax shown in the following table:

If the surtax net income is:	The surtax shall be:
Not over $2,000	17% of the surtax net income.
Over $2,000 but not over $4,000	$340, plus 18% of excess over $2,000.
Over $4,000 but not over $6,000	$700, plus 21% of excess over $4,000.
Over $6,000 but not over $8,000	$1,120, plus 23% of excess over $6,000.
Over $8,000 but not over $10,000	$1,580, plus 27% of excess over $8,000.
Over $10,000 but not over $12,000	$2,120, plus 29% of excess over $10,000.
Over $12,000 but not over $14,000	$2,700, plus 33% of excess over $12,000.
Over $14,000 but not over $16,000	$3,360, plus 36% of excess over $14,000.
Over $16,000 but not over $18,000	$4,080, plus 39% of excess over $16,000.
Over $18,000 but not over $20,000	$4,860, plus 40% of excess over $18,000.
Over $20,000 but not over $22,000	$5,660, plus 44% of excess over $20,000.
Over $22,000 but not over $24,000	$6,540, plus 46% of excess over $22,000.
Over $24,000 but not over $28,000	$7,460, plus 49% of excess over $24,000.
Over $28,000 but not over $32,000	$9,420, plus 51% of excess over $28,000.
Over $32,000 but not over $38,000	$11,460, plus 55% of excess over $32,000.
Over $38,000 but not over $44,000	$14,760, plus 59% of excess over $38,000.
Over $44,000 but not over $50,000	$18,300, plus 63% of excess over $44,000.
Over $50,000 but not over $60,000	$22,080, plus 65% of excess over $50,000.
Over $60,000 but not over $70,000	$28,580, plus 68% of excess over $60,000.
Over $70,000 but not over $80,000	$35,380, plus 71% of excess over $70,000.
Over $80,000 but not over $90,000	$42,480, plus 73% of excess over $80,000.
Over $90,000 but not over $100,000	$49,780, plus 77% of excess over $90,000.
Over $100,000 but not over $150,000	$57,480, plus 80% of excess over $100,000.
Over $150,000 but not over $200,000	$97,480, plus 84% of excess over $150,000.
Over $200,000 but not over $300,000	$139,480, plus 87% of excess over $200,000.
Over $300,000	$226,480, plus 88% of excess over $300,000.

(3) *Definition of head of household.* For the purposes of this chapter, an individual shall be considered, a head of a household if, and only if, such individual is not married at the close of his taxable year and maintains as his home a household which constitutes for such taxable year the principal place of abode, as a member of such household, of:

(A) A son, stepson, daughter, or stepdaughter of the taxpayer, or a descendant of a son or daughter of the taxpayer, but if

such son, stepson, daughter, stepdaughter, or descendant is married at the close of the taxpayer's taxable year, only if the taxpayer is entitled to an exemption for the taxable year for such person under section 25 (b); or

(B) Any other person who is a dependent of the taxpayer, if the taxpayer is entitled to an exemption for the taxable year for such person under section 25 (b).

An individual shall be considered as maintaining a household only if over half of the cost of maintaining the household during the taxable year is furnished by such individual.

(4) *Determination of status.* For the purposes of this subsection—

(A) A legally adopted child of a person shall be considered a child of such person by blood;

(B) An individual who is legally separated from his spouse under a decree of divorce or of separate maintenance shall not be considered as married;

(C) A taxpayer shall be considered as not married at the close of his taxable year if at any time during the taxable year his spouse is a nonresident alien; and

(D) A taxpayer shall be considered as married at the close of his taxable year if his spouse (other than a spouse described in subparagraph (C)) died during the taxable year.

(5) *Nonresident alien.* For the purposes of this chapter a taxpayer shall in no case be considered a head of a household if at any time during the taxable year he is a nonresident alien.

* * * * *

(c) *Effective date.* The amendments made by this section shall be applicable only with respect to taxable years beginning after October 31, 1951.

PAR. 2. Section 29.12–2, as amended by Treasury Decision 5687, approved February 16, 1949, is amended further by adding at the end thereof the following: "For tax treatment of head of household for taxable years beginning after October 31, 1951, see § 29.12–5."

PAR. 3. There is inserted immediately after § 29.12–4 the following new section:

§ 20.12–5 *Surtax in case of head of household*—(a) *General rule.* For taxable years beginning after October 31, 1951, an individual who is the head of a household under the rules prescribed in section 12 (c) is subject to the surtax imposed by that section instead of the surtax imposed by section 12 (b) (2) and section 12 (b) (3).

(b) *Definition of head of household.* (1) For the purpose of section 12 (c), the taxpayer shall be considered the head of a household if, and only if, he is not married at the close of his taxable year and maintains as his home a household which constitutes for such taxable year the principal place of abode, as a member of such household, of at least one of the individuals specified in section 12 (c) (3) (A) or provided for in section 12 (c) (3) (B). Under no circumstances shall the same individual be used to qualify more than one taxpayer as the head of a household in the same taxable year.

(2) Section 12 (c) (3) (A) specifies that any of the following persons may be used to qualify the taxpayer as the head of a household: A son, stepson, daughter, stepdaughter, or a descendant of a son or daughter of the taxpayer. If, however, such person is married at the close of the taxable year of the taxpayer, the taxpayer may qualify as the head of a household by reason of such person only if the taxpayer is entitled to an exemption for his taxable year under section 25 (b) for such person, that is, only if such person has a gross income of less than $600 for the calendar year in which the taxable year of the taxpayer begins, if the taxpayer supplies more than one-half of the support of such person for such calendar year, and if such person does not make a joint return with his spouse for the taxable year beginning in such calendar year. For example, if such person is an unmarried son of the taxpayer, the taxpayer is not deprived of his status as the head of a household because the son has income in excess of $600 for the calendar year in which the taxable year of the taxpayer begins; if, however, such son is married at the close of the taxable year of the taxpayer, the taxpayer still may qualify as the head of a household, but only if the gross income of the son is less than $600 for the calendar year in which the taxable year of the taxpayer begins and the other conditions for allowance of the dependency credit under section 25 (b) are met.

(3) Section 12 (c) (3) (B) provides that a person for whom the taxpayer is entitled to an exemption under section 25 (b) for the taxable year may be used to qualify the taxpayer as the head of a household. Section 25 (b) provides that the taxpayer may be entitled to an exemption for any of the following persons:

(i) His brother, sister, stepbrother or stepsister;

(ii) His parents or one of his parents' ancestors;

(iii) His stepparents;

(iv) A son or a daughter of his brother or sister;

(v) A brother or sister of his father or mother; or

(vi) His son-in-law, daughter-in-law, mother-in-law, father-in-law, sister-in-law, or brother-in-law;

if such person has a gross income of less than $600 for the calendar year in which the taxable year of the taxpayer begins, if the taxpayer supplies more than one-half of the support of such person for such calendar year and if such person does not make a joint return with his spouse for the taxable year beginning in such calendar year. For example, an unmarried taxpayer who maintains a home for himself and his widowed mother may not qualify as the head of a household by reason of his maintenance of a home for his mother if his mother has income of $600 or more in the calendar year in which the taxable year of the taxpayer begins, or if he does not furnish more than one-half of the support of his mother for such calendar year.

(4) For the purposes of this section, a taxpayer shall be considered as not married if at the close of his taxable year he is legally separated from his spouse under a decree of divorce or separate maintenance, or if at any time during the taxable year the spouse to whom the taxpayer is married at the close of his taxable year was a nonresident alien. A taxpayer shall be considered married at the close of his taxable year if his spouse (other than a spouse who is a nonresident alien) dies during such year.

(c) *Household.* Section 12 (c) is applicable only where the household actually constitutes the home of the taxpayer for his taxable year and also constitutes the principal place of abode of at least one other person specified in section 12 (c) (3) (A) or provided for by section 12 (c) (3) (B) for such taxable year, without regard to the fact that the physical location of such household may have changed during such taxable year. It is not sufficient that the taxpayer maintain the household without being its occupant. The taxpayer and such other person must occupy the household for the entire taxable year of the taxpayer. They will be considered as occupying the household for such entire taxable year notwithstanding temporary absences from the household due to special circumstances. A nonpermanent failure to occupy the common abode by reason of illness, education, business, vacation, military service, or a custody agreement under which a child or stepchild is absent for less than six months in the taxable year of the taxpayer, shall be considered a temporary absence due to special circumstances. Such absence will not prevent the taxpayer from qualifying as the head of a household if (1) it is reasonable to assume that the taxpayer or such other person will return to the household, and (2) the taxpayer continues to maintain such household or a substantially equivalent household in anticipation of such return. The taxpayer will not be deprived of the benefits of section 12 (c) because such other person dies during the taxable year of the taxpayer if the household constitutes the principal place of abode of such other person during that part of such taxable year preceding death.

(d) *Cost of maintaining a household.* The taxpayer shall be considered as maintaining a household only if he pays more than one-half the cost thereof for his taxable year. The cost of maintaining a household shall be the expenses incurred for the mutual benefit of the occupants thereof by reason of its operation as the principal place of abode of such occupants for such taxable year. Such expenses include property taxes, mortgage interest, rent, utility charges, upkeep and repairs, property insurance, and food consumed on the premises. The cost of maintaining a household shall not include expenses otherwise incurred. Thus, such cost does not include expenses incurred for clothing, education, medical treatment, vacations, life insurance, and transportation. In addition, the cost of maintaining a household shall not include any amount which represents the value of services rendered in the household by the taxpaper or by a person specified in section 12 (c) (3) (A) or provided for by section 12 (c) (3) (B).

PAR. 4. There is inserted immediately preceding § 29.25–1 the following:

SEC. 310. GROSS INCOME OF DEPENDENT OF TAXPAYER (REVENUE ACT OF 1951, APPROVED OCTOBER 20, 1951).

(a) *Increase in amount of gross income permitted.* Section 25 (b) (1) (D) (relating to exemptions for dependents of taxpayer) is hereby amended by striking out "$500" and inserting in lieu thereof "$600".

(b) *Effective date.* The amendment made by subsection (a) shall be applicable only with respect to taxable years beginning after December 31, 1950.

PAR. 5. Section 29.25–3, as amended by Treasury Decision 5893, approved April 4, 1952, is amended further as follows:

(A) By striking "as amended by the Revenue Act of 1948" from the first sentence of paragraph (d) (1); and

(B) By striking "$500," from the first sentence of paragraph (d) (5), relating to exemption for dependents whose gross income is less than a certain figure, and inserting in lieu thereof the following: "$600 ($500 for a taxable year beginning after December 31, 1947, and before January 1, 1951),".

PAR. 6. There is inserted immediately preceding § 29.51–1 the following:

SEC. 301. TAX TREATMENT IN CASE OF HEAD OF HOUSEHOLD (REVENUE ACT OF 1951, APPROVED OCTOBER 20, 1951).

* * * * *

(b) *Computation of tax by collector.* (1) Section 51 (f) (1) (relating to tax computed by collector in case of wage earners) is hereby amended by adding at the end thereof the following: "In the case of a head of a household electing the benefits of this subsection, the tax shall be computed by the collector under Supplement T without regard to the taxpayer's status as head of a household."

* * * * *

(c) *Effective date.* The amendments made by this section shall be applicable only with respect to taxable years beginning after October 31, 1951.

PAR. 7. Section 29.51–2 (c), as added by Treasury Decision 5649, approved August 25, 1948, is amended by adding immediately after subparagraph (3), thereof, the following new subparagraph:

(4) *Head of household.* In the case of a head of a household electing to make his return on Form 1040A in accordance with the rules prescribed in this section, the tax shall be computed under Supplement T without regard to the status of the taxpayer as the head of a household.

PAR. 8. There is inserted immediately preceding § 29.402–1 the following:

SEC. 301. TAX TREATMENT IN CASE OF HEAD OF HOUSEHOLD (REVENUE ACT OF 1951, APPROVED OCTOBER 20, 1951).

* * * * *

(b) *Computation of tax by collector.*

* * *

(2) Section 402 (relating to effect of election to pay the tax imposed by Supplement T) is hereby amended by adding at the end thereof the following: "In the case of a head of a household electing to have his tax computed by the collector pursuant to the provisions of section 51 (f), the tax imposed by section 400 shall be computed without regard to the status of the taxpayer as a head of a household."

(c) *Effective date.* The amendments made by this section shall be applicable only with respect to taxable years beginning after October 31, 1951.

[F. R. Doc. 52–12243; Filed, Nov. 14, 1952; 8:53 a. m.]

[26 CFR Part 29]

INCOME TAX; TAXABLE YEARS BEGINNING AFTER DEC. 31, 1941

CORPORATIONS TO SUBMIT EVIDENCE OF CHARITABLE CONTRIBUTION CLAIMED AS DEDUCTION IN TAXABLE YEAR PRECEDING YEAR OF CONTRIBUTION

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 sections 62 and 3791 of the Internal Revenue Code (53 Stat. 32, 467; 26 U. S. C. 62, 3791).

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

PARAGRAPH 1. Section 29.23 (q)-1 of Regulations 111 as amended by Treasury Decision 5924, approved August 4, 1952, is further amended as follows:

(A) By inserting in lieu of the second and third sentences of paragraph (c) thereof the following: "For taxable years beginning after December 31, 1948, such election shall be made only at the time of the filing of the return for the taxable year and shall be signified by reporting such contribution or gift on the return. There shall be attached to such return a written declaration that the resolution authorizing the contribution or gift was adopted by the board of directors during the taxable year, and such declaration shall be verified by a statement signed by the president or other principal officer of the corporation that it is made under the penalties of perjury. With respect to contributions or gifts authorized on or after January 1, 1953, there shall be attached to the return, in addition to the written declaration referred to in the preceding sentence, a copy of the resolution of the board of directors authorizing such contribution or gift."

(B) By inserting in lieu of the fifth and sixth sentences of paragraph (c) thereof the following: "For taxable years beginning after December 31, 1942, and before January 1, 1949, the election shall be signified by a written statement filed with the consent hereinbefore described in which the contribution or gift shall be specified together with a written declaration that the resolution authorizing the contribution or gift was adopted by the board of directors during the taxable year with respect to which the deduction is claimed, and such declaration shall be verified by a statement signed by the president or other principal officer of the corporation that it is made under the penalties of perjury."

[F. R. Doc. 52–12237; Filed, Nov. 14, 1952; 8:51 a. m.]

[26 CFR Part 29]

INCOME TAX; TAXABLE YEARS BEGINNING AFTER DEC. 31, 1941

INCOME PURSUANT TO AWARD OF INTERSTATE COMMERCE COMMISSION

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 sections 62 and 3791 of the Internal Revenue Code (53 Stat. 32, 467; 26 U. S. C. 62, 3791).

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

In order to conform Regulations 111 (26 CFR Part 29) to section 611 of the Revenue Act of 1951, such regulations are amended as follows:

PARAGRAPH 1. There is inserted immediately preceding § 29.42–1 the following:

SEC. 611. INCOME PURSUANT TO AWARD OF INTERSTATE COMMERCE COMMISSION (REVENUE ACT OF 1951, APPROVED OCTOBER 20, 1951).

(a) Notwithstanding section 42 of the Internal Revenue Code, amounts received, pursuant to an award under the order issued under the Railway Mail Pay Act of 1916 by the Interstate Commerce Commission on December 4, 1950, as compensation for the transportation of mail during 1950 and prior years shall be deemed to be income which accrued in the taxable years in which the services to which such compensation relates were rendered. Notwithstanding section 292 of such code, no interest shall be assessed or collected for any period prior to July 1, 1951, with respect to that part of any deficiency which the Secretary determines to be attributable to the inclusion of income in a taxable year by reason of the application of this section. Any deficiency attributable to the inclusion of income in any taxable year by reason of the application of this section may be assessed at any time prior to the expiration of the period for assessment with respect to the taxable year of the taxpayer which includes December 4, 1950, notwithstanding the provisions of section 275 of the Internal Revenue Code or any other provision of law or rule of law which would otherwise prevent such assessment.

* * * * *

PAR. 2. Section 29.42–1 (a), as amended by Treasury Decision 5405, approved September 22, 1944, is further amended by adding at the end thereof the following new sentence: "As to amounts received, pursuant to an award under the order issued on December 4, 1950, under the Railway Mail Pay Act of 1916 by the Interstate Commerce Commission, as compensation for the transportation of mail during 1950 and prior years, see section 611 (a) of the Revenue Act of 1951."

PAR. 3. Section 29.275–1, as amended by Treasury Decision 5516, approved May 27, 1946, is further amended by

redesignating present paragraphs (l) through (q) as subparagraphs (1) through (6) and inserting a new paragraph (l) immediately preceding the last undesignated paragraph thereof:

(l) Any deficiency attributable to the inclusion of income in any taxable year by reason of the application of section 611 (a) of the Revenue Act of 1951 (which qualifies section 42 with respect to the taxable year in which amounts received, pursuant to an award under the order issued on December 4, 1950, under the Railway Mail Pay Act of 1916 by the Interstate Commerce Commission, as compensation for the transportation of mail during 1950 and prior years are to be included in income) may be assessed at any time prior to the expiration of the period for assessment with respect to the taxable year of the taxpayer which includes December 4, 1950, notwithstanding the provisions of section 275 or of any other provision of law or rule of law, such as the provisions of section 3760 or the doctrine of res judicata, which would otherwise prevent such assessment.

PAR. 4. There is inserted immediately preceding section 293 the following:

SEC. 611. INCOME PURSUANT TO AWARD OF INTERSTATE COMMERCE COMMISSION (REVENUE ACT OF 1951, APPROVED OCTOBER 20, 1951).

* * * * *

(b) Section 292 (relating to interest on deficiencies) is hereby amended by adding at the end thereof the following new subsection:

(d) With respect to any corporation entitled to receive payment for the transportation of United States mail, if an award is retroactively received for the transportation of United States mail, and if such award is required to be treated as income in the year or years in which the mail was carried, then, notwithstanding the provisions of subsection (a) of this section, no interest shall be due, with respect to any period prior to thirty days after such award is granted, for tax deficiencies resulting from the inclusion of such additional mail payments retroactively.

[F. R. Doc. 52-12 8 Filed, Nov. 14, 1952; m.]

[26 CFR Part 29]

INCOME TAX; TAXABLE YEARS BEGINNING AFTER DEC. 31, 1941

TERMINATION PAYMENTS TO FORMER EMPLOYEES CONSIDERED CAPITAL GAINS

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 sections 62 and 3791 of the Internal Revenue Code (53 Stat. 32, 467; 26 U. S. C. 62, 3791).

[SEAL] JUSTIN F. WINKLE,
Acting Commissioner of Internal Revenue.

In order to conform Regulations 111 (26 CFR Part 29) to section 329 of the Revenue Act of 1951, approved October 20, 1951, relating to capital gains treatment of certain termination payments to employees, such regulations are amended as follows:

PARAGRAPH 1. There is inserted immediately preceding § 29.117-1 the following:

SEC. 329. RECEIPTS OF CERTAIN TERMINATION PAYMENTS BY EMPLOYEE (REVENUE ACT OF 1951, APPROVED OCTOBER 20, 1951).

(a) *Taxability to employee as capital gain.* Section 117 of the Internal Revenue Code is hereby amended by adding at the end thereof the following subsection:

(p) *Taxability to employee of termination payments.* Amounts received from the assignment or release by an employee, after more than twenty years' employment, of all his rights to receive, after termination of his employment and for a period of not less than five years (or for a period ending with his death), a percentage of future profits or receipts of his employer shall be considered an amount received from the sale or exchange of a capital asset held for more than six months, if such rights were included in the terms of the employment of such employee for not less than twelve years, and if the total of the amounts received for such assignment or release are received in one taxable year and after the termination of such employment.

(b) *Effective date.* The amendment made by this section shall be applicable with respect to taxable years beginning after December 31, 1950.

PAR. 2. There is inserted immediately after § 29.117-10, as added by Treasury Decision 5881, approved February 11, 1952, the following new section:

§ 29.117-11 *Capital gains treatment of certain termination payments.* For taxable years beginning after December 31, 1950, certain amounts received by an employee pursuant to the assignment or release by the employee of all his rights to receive, after termination of his employment and for a period of not less than five years or for a period ending with his death, a percentage of future profits or receipts of his employer, that is, profits or receipts attributable to a period subsequent to termination of employment, shall, under the provisions of section 117 (p), be considered and treated as an amount received from the sale or exchange of a capital asset held for more than six months. The provisions of section 117 (p) shall have application to such payments only if the following conditions are met:

(a) The employee was employed by the employer, in whose future profits or receipts the employee has an interest, for a period of more than 20 years prior to the assignment or release by the employee of his rights in such future profits or receipts,

(b) The rights of the employee to a percentage of the future profits or receipts of such employer, which rights are the subject of the assignment or release, were incorporated in the terms of the contract of employment between the employee and the employer for a period of at least 12 years,

(c) The assignment or release was made after the termination of the employee's employment with such employer,

(d) The assignment or release conveyed all the rights of the employee in the future profits or receipts of such employer and conveyed no other rights of the employee, and

(e) The total amount to which the employee became entitled pursuant to the assignment or release was received by the employee after the termination of his employment with such employer and in one taxable year of the employee.

It is immaterial whether the contract of employment is oral or written provided the prescribed conditions are met. The requirement that the assignment or release be made after the termination of the employee's employment contemplates a complete and bona fide termination of the relationship of employer and employee and not merely, for example, a termination of such relationship under the particular contract or contracts of employment pursuant to which the employee acquired his rights in the future profits or receipts of the employer. The contract need not expressly provide that the employee shall share in the future profits or receipts of the employer for a minimum period of five years. However, if the contract does not expressly so provide and the assignment or release is made prior to the expiration of five years following the termination of employment, the terms of the contract considered in conjunction with the facts in the particular situation must establish that the rights of the employee to a percentage of future profits or receipts, in all probability, will extend to a period of not less than five years from the date of termination of employment or for a period ending with his death. Section 117 (p) has application only to an assignment or release made by the employee who acquired the right to a percentage of future profits or receipts of the employer, and has no application to amounts received other than as payment for assignment or release of such right. Section 117 (p) has no effect upon the determination of the income tax of the employer making the payment to the employee.

[F. R. Doc. 52-12239; Filed, Nov. 14, 1952; 8:51 a. m.]

[26 CFR Parts 29, 40]

INCOME AND EXCESS PROFITS TAXES; TAXABLE YEARS BEGINNING AFTER DEC. 31, 1941, AND ENDING AFTER JUNE 30, 1950, RESPECTIVELY

CERTAIN PAYMENTS TO ENCOURAGE EXPLORATION, DEVELOPMENT, AND MINING FOR DEFENSE PURPOSES EXCLUDED IN COMPUTING GROSS INCOME AND EXCESS PROFITS NET INCOME

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 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 sections 62 and 3791 of the Internal Revenue Code (53 Stat. 32, 467; 26 U. S. C. 62, 3791).

[SEAL] JUSTIN F. WINKLE,
Acting Commissioner of Internal Revenue.

In order to conform Regulations 111 (26 CFR Part 29) to section 306 of the Excess Profits Tax Act of 1950, approved January 3, 1951, and in order to conform Regulations 130 (26 CFR Part 40) to section 433 (a) (1) (P) of the Internal Revenue Code, as added by section 101 of the Excess Profits Tax Act of 1950, such regulations are amended as follows:

PARAGRAPH 1. There is inserted immediately after § 29.22 (b) (14)–1, as added by Treasury Decision 5371, approved May 11, 1944, the following:

[SEC. 22. GROSS INCOME.]

[(b) *Exclusions from gross income.* The following items shall not be included in gross income and shall be exempt from taxation under this chapter:]

SEC. 306. PAYMENTS TO ENCOURAGE EXPLORATION, DEVELOPMENT, AND MINING FOR DEFENSE PURPOSES (EXCESS PROFITS TAX ACT OF 1950, APPROVED JANUARY 3, 1951).

Effective with respect to taxable years beginning after December 31, 1950, section 22 (b) of the Internal Revenue Code is amended by adding the following new paragraph:

(15) *Payments to encourage exploration, development, and mining for defense purposes.* An amount paid to a taxpayer by the United States (or any agency or instrumentality thereof), whether by grant or loan, and whether or not repayable, for the encouragement of exploration, development, or mining of critical and strategic minerals or metals pursuant to or in connection with any undertaking approved by the United States (or any of its agencies or instrumentalities) and for which an accounting is made or required to be made to an appropriate governmental agency, and the forgiveness or discharge of any of such amount. Any expenditures (other than expenditures made after the repayment of such grant or loan) attributable to such grant or loan shall not be deductible by the taxpayer as an expense nor increase the basis of the taxpayer's property either for determining gain or loss on sale, exchange, or other disposition or for computing depletion or depreciation, but upon the repayment of any portion of any such grant or loan which has been expended in accordance with the terms thereof such deductions and such increase in basis shall to the extent of such repayment be allowed as if made at the time of such repayment.

§ 29.22 (b) (15)–1 *Payments to encourage exploration, development, and mining for defense purposes*—(a) *Applicability of section 22 (b) (15).* Section 22 (b) (15) is applicable only to amounts (1) which are paid to a taxpayer (i) by the United States or by an agency or instrumentality of the United States; (ii) as a grant, gift, bounty, bonus, premium, incentive, subsidy, loan, or advance; (iii) for the encouragement of exploration for, or development or mining of, a critical and strategic mineral or metal; and (iv) pursuant to or in connection with a plan of exploration for, or development or production of, such mineral or metal and an undertaking to expend or use any amounts received under the plan for the purpose and in accordance with the terms and conditions upon which such amounts are paid, which plan and undertaking have been submitted by the taxpayer and approved by the United States or by an agency or instrumentality of the United States; and (2) for which the taxpayer has accounted, or is required to account, to an appropriate agency of the United States Government for the expenditure or use thereof for the purpose and in accordance with the terms and conditions upon which such amounts are paid. Section 22 (b) (15) is applicable only to an amount which meets each test or requirement set forth in this paragraph. The section is applicable whether or not the payee is obligated to repay to the United States any portion or all of the amount so received. However, section 22 (b) (15) is not applicable to any loan or advance for the repayment of which the borrower's liability is unconditional and legally enforceable. Nor is section 22 (b) (15) applicable to any part of the purchase price of a critical and strategic mineral or metal received, whether before, on, or after delivery, by the seller from the United States or any agency or instrumentality thereof, irrespective of whether such purchase price is below, at, or above the established ceiling or currently prevailing market price. As used in section 22 (b) (15) and this section, the term "critical and strategic minerals or metals" means those minerals and metals listed in section 450 (b), as well as such other minerals and metals as are certified pursuant to such section as being essential to the defense effort of the United States and as not having been normally produced in appreciable quantities within the United States, and such other minerals and metals as are considered by those departments, agencies, and instrumentalities of the United States charged with the encouragement of exploration for, and development and mining of, critical and strategic minerals and metals to constitute critical and strategic minerals and metals for that purpose. See, for example, section 7 of Order–1 of the Defense Minerals Exploration Administration, March 7, 1952, 17 F. R. 2090.

(b) *Exclusion from gross income.* For any taxable year beginning after December 31, 1950, any amount to which section 22 (b) (15) is applicable is, by the terms of such section, excluded from gross income. Section 22 (b) (15) also excludes from gross income for such taxable year any income attributable to the forgiveness or discharge of any indebtedness to which such section is applicable.

(c) *Expense deduction; basis for gain or loss, depletion, or depreciation.* Except as provided in this paragraph any expenditure attributable to an amount received by a taxpayer to which section 22 (b) (15) is applicable shall not be deductible by the taxpayer as an expense under section 23, nor shall any such expenditure increase the basis under section 113 of the taxpayer's property either for determining gain or loss on sale, exchange, or other disposition or for computing depletion or depreciation (including amortization under section 124A). Upon the repayment of any portion of any amount to which section 22 (b) (15) is applicable and which has been expended for the purpose and in accordance with the terms and conditions upon which it was paid to the taxpayer, any expenditures attributable to such amount made by the taxpayer shall, as provided in section 23, be allowed to the taxpayer as a deduction, and any such expenditures shall, as provided in section 113, increase the basis of the taxpayer's property, to the extent of such repayment as if such expenditures had been made at the time of such repayment. Such expenditures shall to the extent of the repayment be expensed or capitalized, as the case may be, in the order in which they were actually made. This paragraph shall be applicable only with respect to taxable years beginning after December 31, 1950.

PAR. 2. Section 29.22 (a)–13 (a) is amended by adding at the end thereof the following: "For exclusion from gross income of income attributable to the forgiveness or discharge of a grant or loan made to a taxpayer by the United States for the encouragement of exploration for, or development or mining of, critical and strategic minerals or metals, see § 29.22 (b) (15)–1."

PAR. 3. Section 29.23 (a)–1 is amended by adding at the end thereof the following: "As to the deductibility of expenditures attributable to a grant or loan made to a taxpayer by the United States for the encouragement of exploration for, or development or mining of critical and strategic minerals or metals, see section 22 (b) (15) and § 29.22 (b) (15)–1."

PAR. 4. Section 29.113 (a)–1 is amended by adding at the end thereof the following: "For special rules for determining the basis, both unadjusted and adjusted, of property acquired or improved with the proceeds of a grant or loan made to a taxpayer by the United States for the encouragement of exploration for, or development or mining of, critical and strategic minerals or metals, see section 22 (b) (15) and § 29.22 (b) (15)–1."

PAR. 5. Section 29.113 (b) (1)–1, as amended by Treasury Decision 5873, approved December 7, 1951, is further amended by adding at the end thereof the following: "For adjustment to basis on account of expenditures attributable to a grant or loan made to a taxpayer by the United States for the encouragement of exploration for, or development or mining of, critical and strategic minerals or metals, see section 22 (b) (15) and section 29.22 (b) (15)–1."

PAR. 6. Section 40.433 (a)–2 (p) is amended to read as follows:

(p) (1) Section 433 (a) (1) (P) is applicable only to amounts (i) which are paid to a taxpayer (*a*) by the United States or by an agency or instrumentality of the United States; (*b*) as a grant,

gift, bounty, bonus, premium, incentive, subsidy, loan, or advance; (c) for the encouragement of exploration for, or development or mining of, a critical and strategic mineral or metal; and (d) pursuant to or in connection with a plan of exploration for, or development or production of, such mineral or metal and an undertaking to expend or use any amounts received under the plan for the purpose and in accordance with the terms and conditions upon which such amounts are paid, which plan and undertaking have been submitted by the taxpayer and approved by the United States or by an agency or instrumentality of the United States; and (ii) for which the taxpayer has accounted, or is required to account, to an appropriate agency of the United States Government for the expenditure or use thereof for the purpose and in accordance with the terms and conditions upon which such amounts are paid. Section 433 (a) (1) (P) is applicable only to an amount which meets each test or requirement set forth above. The section is applicable whether or not the payee is obligated to repay to the United States any portion or all of the amount so received. However, section 433 (a) (1) (P) is not applicable to any loan or advance for the repayment of which the borrower's liability is unconditional and legally enforceable. Nor is section 433 (a) (1) (P) applicable to any part of the purchase price of a critical and strategic mineral or metal received, whether before, on, or after delivery, by the seller from the United States or any agency or instrumentality thereof, irrespective of whether such purchase price is below, at, or above the established ceiling or currently prevailing market price. As used in section 433 (a) (1) (P) and this paragraph, the term "critical and strategic minerals or metals" means those minerals and metals listed in section 450 (b), as well as such other minerals and metals as are certified pursuant to such section as being essential to the defense effort of the United States and as not having been normally produced in appreciable quantities within the United States, and such other minerals and metals as are considered by those departments, agencies, and instrumentalities of the United States charged with the encouragement of exploration for, and development and mining of, critical and strategic minerals and metals to constitute critical and strategic minerals and metals for that purpose. See, for example, section 7 of Order–1 of the Defense Minerals Exploration Administration, March 7, 1952, 17 F. R. 2090.

(2) For any taxable year beginning before January 1, 1951, and ending after June 30, 1950, any amount to which section 433 (a) (1) (P) is applicable is, by the terms of such section, excluded in determining excess profits net income. Section 433 (a) (1) (P) also excludes in determining excess profits net income for such taxable year any income attributable to the forgiveness or discharge of any indebtedness to which such section is applicable. For similar provisions with respect to exclusions from gross income for taxable years beginning after December 31, 1950, see section 22 (b) (15) and the regulations thereunder.

(3) Except as provided in this subparagraph, any expenditure attributable to an amount received by a taxpayer to which section 433 (a) (1) (P) is applicable shall not be deductible by the taxpayer as an expense under section 23 in determining normal-tax net income for the purpose of computing excess profits net income, nor shall any such expenditure increase the basis under section 113 of the taxpayer's property for such purpose either in determining gain or loss on sale, exchange, or other disposition or in computing depletion or depreciation (including amortization under section 124A). Upon the repayment of any portion of any amount to which section 433 (a) (1) (P) is applicable and which has been expended for the purpose and in accordance with the terms and conditions upon which it was paid to the taxpayer, any expenditures attributable to such amount made by the taxpayer shall, as provided in section 23, be allowed to the taxpayer as a deduction in determining normal-tax net income for the purpose of computing excess profits net income, and any such expenditures shall, as provided in section 113, increase the basis of the taxpayer's property for such purpose, to the extent of such repayment as if such expenditures had been made at the time of such repayment. Such expenditures shall to the extent of the repayment be expensed or capitalized, as the case may be, in the order in which they were actually made. This subparagraph shall be applicable only with respect to taxable years beginning before January 1, 1951, and ending after June 30, 1950. For similar provisions with respect to deductions and basis in determining net income for taxable years beginning after December 31, 1950, see section 22 (b) (15) and the regulations thereunder.

[F. R. Doc. 52-12242; Filed, Nov. 14, 1952; 8:52 a. m.]

[26 CFR Parts 29, 40]

INCOME AND EXCESS PROFITS TAXES; TAXABLE YEARS BEGINNING AFTER DEC. 31, 1941, AND ENDING AFTER JUNE 30, 1950, RESPECTIVELY

DEFINITION OF TERM "MINING" AND COMPUTATION OF GROSS INCOME FROM MINING

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 sections 62 and 3791 of the Internal Revenue Code (53 Stat. 32, 467; 26 U. S. C. 62, 3791).

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

In order to conform Regulations 111 (26 CFR Part 29) and Regulations 130 (26 CFR Part 40) to section 207 of the Revenue Act of 1950, approved September 23, 1950, and to section 304 (d) of the Excess Profits Tax Act of 1950, approved January 3, 1951, which sections relate to the definition of the term "mining" and to the computation of gross income from mining, such regulations are amended as follows:

PARAGRAPH 1. Section 29.23 (m)–1 (f) of Regulations 111, as amended by Treasury Decision 5461, approved July 9, 1945, is further amended as follows:

(A) By inserting at the end of the second undesignated paragraph thereof (which paragraph begins with the words "In the case of a crude mineral product") the following:

For taxable years beginning after December 31, 1949, the term "mining" as used herein also includes so much of the transportation of ores or minerals (whether or not by common carrier) from the point of extraction from the ground to the plants or mills in which the ordinary treatment processes are applied thereto as is not in excess of 50 miles, and, if the Commissioner finds that both the physical and other requirements are such that the ore or mineral must be transported a greater distance to such plants or mills, the transportation over such greater distance. The taxpayer shall file an original and one copy of an application for the inclusion of such greater distance in the computation of his gross income from mining with the Commissioner of Internal Revenue, Washington 25, D. C., attention of the Special Technical Services Division, Engineering and Valuation Branch. The application must include a statement setting forth in detail such facts concerning the physical and other requirements for the construction and operation of a treatment plant at a place nearer to the point of extraction from the ground as are sufficient to apprise the Commissioner of the exact basis of the application. If the taxpayer's return is filed prior to receipt of notice of the Commissioner's action upon the application, a copy of such application shall be attached to the return. If, after an application is approved by the Commissioner, there is a material change in any of the facts relied upon in such application, a new application must be submitted by the taxpayer.

(B) By inserting in the third undesignated paragraph thereof, after the words "transportation of such product" in the first sentence and after the word "transportation" in the second sentence, the following: "(other than transportation treated, for the taxable year, as mining)", and by inserting at the end of such paragraph the following new sentence: "For a description of transportation which is treated, for taxable years beginning after December 31, 1949, as mining, see the preceding paragraph

and section 114 (b) (4) (B), as amended."

(C) By striking the word "In" at the beginning of the first undesignated paragraph following subparagraph (4), and by inserting in lieu thereof the following: "For taxable years beginning before January 1, 1950, in".

(D) By inserting immediately after the first sentence of the first undesignated paragraph following subparagraph (4) the following:

For taxable years beginning after December 31, 1949, in determining "gross income from the property", the sale price of the product shall not be reduced by the costs and proportionate profits attributable to the transportation which is treated for such taxable year as mining, that is, so much of the transportation of ores or minerals (whether or not by common carrier) from the point of extraction from the ground to the plants or mills in which the ordinary treatment processes are applied thereto as is not in excess of 50 miles (or, if the Commissioner finds that both the physical and other requirements are such that the ore or mineral must be transported a greater distance to such plants or mills, such greater distance). Where such plants or mills are in excess of 50 miles (or of such greater distance) from the point of extraction from the ground, then costs incurred for transportation in excess of 50 miles (or of such greater distance) to the treatment plant and, if transported by the taxpayer, the proportionate profits attributable to such excess transportation should be subtracted from the sale price of the product to determine "gross income from the property". The amount attributable to transportation to be included in gross income shall be an amount which is in the same ratio to the costs incurred for, and (if transported by the taxpayer) the proportionate profits attributable to, the total transportation to the treatment plant as the transportation included within the term "mining" is to such total transportation.

PAR. 2. There is inserted immediately before § 29.114–1 of such regulations the following:

SEC. 207. PERCENTAGE DEPLETION (REVENUE ACT OF 1950, APPROVED SEPTEMBER 23, 1950).

(a) *Transportation from mine.* The second sentence of section 114 (b) (4) (B) (relating to the definition of gross income from property) is hereby amended to read as follows: "The term 'mining' as used herein shall be considered to include not merely the extraction of the ores or minerals from the ground but also the ordinary treatment processes normally applied by mine owners or operators in order to obtain the commercially marketable mineral product or products, and so much of the transportation of ores or minerals (whether or not by common carrier) from the point of extraction from the ground to the plants or mills in which the ordinary treatment processes are applied thereto as is not in excess of 50 miles unless the Secretary finds that the physical and other requirements are such that the ore or mineral must be transported a greater distance to such plants or mills."

(b) *Effective date.* The amendment made by subsection (a) shall be applicable with respect to taxable years beginning after December 31, 1949.

SEC. 304. TECHNICAL AMENDMENTS (EXCESS PROFITS TAX ACT OF 1950, APPROVED JANUARY 3, 1951).

* * * * *

(d) Section 114 (b) (4) (B) of such code [Internal Revenue Code] is hereby amended by striking out "731 and 735" and inserting in lieu thereof "450 and 453".

* * * * *

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

PAR. 3. Section 40.453–2 (j) (3) of Regulations 130 is amended as follows:

(A) By striking the words "taxpayer establishes to the satisfaction of the Commissioner that" in the second sentence of subdivision (i) and in the first sentence of subdivision (iv) and substituting in lieu thereof the following: "Commissioner finds that both".

(B) By striking the words "taxpayer fails to establish to the satisfaction of the Commissioner that" in the second sentence of subdivision (iv) and substituting in lieu thereof the following: "Commissioner does not find that both".

(C) By inserting at the end of subdivision (i) of such section the following: "See § 29.23 (m)–1 (f) of this chapter (Regulations 111) as to the application to be filed with the Commissioner with respect to transportation in excess of 50 miles."

(D) By inserting immediately preceding the last sentence of subdivision (iv) of such section the following: "See § 29.23 (m)–1 (f) of this chapter (Regulations 111) as to the application to be filed with the Commissioner with respect to transportation in excess of 50 miles. The amount attributable to transportation to be included in gross income shall be an amount which is in the same ratio to the costs incurred for, and (if transported by the taxpayer) the proportionate profits attributable to, the total transportation to the treatment plant as the transportation included within the term 'mining' is to the total transportation."

(E) By inserting immediately after subdivision (viii) of said section the following:

(ix) The provisions of subdivisions (i) and (iv) of this subparagraph with respect to transportation of ores or minerals in determining "gross income from the property" shall not be applicable in computing the tax for a taxable year beginning prior to January 1, 1950, and ending after June 30, 1950. In the case of such a taxable year, the provisions applicable to transportation of the ores or minerals shall be those provided in § 29.23 (m)–1 (f) of this chapter (Regulations 111) for taxable years beginning before January 1, 1950.

[F. R. Doc. 52–12238; Filed, Nov. 14, 1952; 8:51 a. m.]

[26 CFR Part 40]

EXCESS PROFITS TAX; TAXABLE YEARS ENDING AFTER JUNE 30, 1950

COMPUTATION OF EXCESS PROFITS NET INCOME

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 Commissoner 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 62 of the Internal Revenue Code (53 Stat. 32; 26 U. S. C. 62).

[SEAL] JUSTIN F. WINKLE,
Acting Commissioner of Internal Revenue.

Regulations 130 (26 CFR, Part 40) are hereby amended by adding at the end of § 40.433 (b)–2 (a) the following new sentence: "In making the adjustment required by section 433 (b) (6) for dividends received, the limitation provided in section 26 (b) with respect to dividends in kind shall be applicable only if the dividend was received after August 31, 1950."

[F. R. Doc. 52–12236; Filed, Nov. 14, 1952; 8:51 a. m.]

[26 CFR Part 40]

EXCESS PROFITS TAX; TAXABLE YEARS ENDING AFTER JUNE 30, 1950

TRANSITION FROM WAR PRODUCTION AND INCREASE IN PEACETIME CAPACITY

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 62 of the Internal Revenue Code (53 Stat. 32; 26 U. S. C. 62).

[SEAL] JUSTIN F. WINKLE,
Acting Commissioner of Internal Revenue.

In order to conform Regulations 130 (26 CFR Part 40) to section 516 of the Revenue Act of 1951, approved October 20, 1951, such regulations are amended as follows:

PARAGRAPH 1. There is inserted immediately preceding § 40.435–1 the following:

SEC. 516. TRANSITION FROM WAR PRODUCTION AND INCREASE IN PEACETIME CAPACITY (REVENUE ACT OF 1951, APPROVED OCTOBER 20, 1951).

* * * * *

(b) *Technical amendments.* Section 435 (c) (relating to determination of average base period net income) is hereby amended as follows:

(1) By inserting immediately after "445 or 446," the following: "or any subsection of section 459,".

(2) By inserting immediately after "or under such section" the following: "or subsection".

SEC. 523. EFFECTIVE DATE OF TITLE V (REVENUE ACT OF 1951, APPROVED OCTOBER 20, 1951).

Except as otherwise provided in section 506 (d), the amendments made by this title [including sec. 516] shall be applicable only with respect to taxable years ending after June 30, 1950.

PAR. 2. Section 40.435–1 (c) is amended by inserting "or any subsection of section 459," immediately after "or 446," and by inserting "or subsection" immediately after "under whichever section" in such section, so that such § 40.435–1 (c) as so amended will read as follows:

(c) *Average base period net income; determination.* The average base period net income is the amount determined under section 435 (d) (for computation, see paragraph (d) of this section), unless the taxpayer is entitled to the benefits of section 435 (e), 442, 443, 444, 445, or 446, or any subsection of section 459, in which case the average base period net income shall be the amount determined under whichever section or subsection, applicable to the taxpayer, results in the lowest excess profits tax for the taxable year.

PAR. 3. There is inserted immediately after § 40.458–8 the following:

SEC. 516. TRANSITION FROM WAR PRODUCTION AND INCREASE IN PEACETIME CAPACITY (REVENUE ACT OF 1951, APPROVED OCTOBER 20, 1951).

(a) *In general.* Part I of subchapter D of chapter 1 is hereby amended by adding at the end thereof a new section to read as follows:

SEC. 459. MISCELLANEOUS PROVISIONS.

(a) *Average base period net income—transition from war production and increase in peacetime capacity.* In the case of a taxpayer which commenced business before January 1, 1940, and since such date has engaged primarily in manufacturing, the taxpayer's average base period net income determined under this subsection shall be the amount computed under section 435 (e) (2) (G) (i) and (ii) if—

(1) The adjusted basis of the taxpayer's total facilities (as defined in section 444 (d)) as of the beginning of its base period (when added to the total facilities at such time of all corporations with which the taxpayer has the privilege under section 141 of filing a consolidated return for its first taxable year under this subchapter) did not exceed $10,000,000;

(2) The basis (unadjusted) of the taxpayer's total facilities (as defined in section 444 (d)) at the close of its base period was 250 per centum or more of the basis (unadjusted) of its total facilities at the beginning of its base period;

(3) The percentage of the taxpayer's aggregate gross income which was from contracts with the United States and related subcontracts was (A) at least 70 per centum for the period comprising all taxable years beginning after December 31, 1941, and ending before January 1, 1946, (B) less than 20 per centum for the period comprising all taxable years ending after December 31, 1945, and before January 1, 1950, and (C) less than 20 per centum for the period comprising all taxable years ending after December 31, 1949, and beginning before July 1, 1950; and

(4) The average monthly excess profits net income of the taxpayer (computed in the manner provided in section 443 (e)) for—

(A) The period comprising all taxable years ending with or within the last 24 months of its base period, and

(B) The last taxable year ending before the first day of its base period,

are each 300 per centum or more of the average monthly excess profits net income (so computed) of the taxpayer for the period comprising all taxable years ending with or within the first 24 months of its base period.

* * * * *

SEC. 523. EFFECTIVE DATE OF TITLE V (REVENUE ACT OF 1951, APPROVED OCTOBER 20, 1951).

Except as otherwise provided in section 506 (d), the amendments made by this title [including sec. 516] shall be applicable only with respect to taxable years ending after June 30, 1950.

§ 40.459 (a)–1 *Transition from war production and increase in peacetime capacity.* (a) A corporation which commenced business before January 1, 1940, which has been engaged primarily in manufacturing since January 1, 1940, and which satisfies all the requirements provided in paragraphs (1) through (4) of section 459 (a) may compute its average base period net income under section 459 (a), for the purpose of computing its excess profits tax for any taxable year ending after June 30, 1950, instead of under any other applicable provision of the Code. The average base period net income computed under section 459 (a) shall be the amount computed under section 435 (e) (2) (G) (i) and (ii) and under § 40.435–5 (a) (7) (i) and (ii) and (b). If the taxpayer computes its average base period net income under section 459 (a), the base period capital addition provided in section 435 (f) shall not be allowed in computing its excess profits credit.

(b) The date the corporation commenced business shall be determined for the purpose of section 459 (a) under the rules provided in the regulations promulgated under section 445, relating to the computation of average base period net income in the case of new corporations. See § 40.445–1 (a) (2).

[F. R. Doc. 52-12240; Filed, Nov. 14, 1952; 8:52 a. m.]

[26 CFR Part 101]

TAXES ON ADMISSIONS, DUES, AND INITIATION FEES

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. 467; 26 U. S. C. 3791).

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

In order to conform Regulations 43 (1941 edition) (26 CFR Part 101), relating to the taxes on admissions, dues, and initiation fees under the provisions of the Internal Revenue Code, to Public Law 124 (82d Cong., 1st Session), approved August 24, 1951, and to sections 401, 402, 403, and 404 of the Revenue Act of 1951 (Pub. Law 183, 82d Cong., 1st Session), approved October 20, 1951, such regulations are hereby amended as follows:

PARAGRAPH 1. The words appearing in parentheses in the heading beginning "Part 101" immediately preceding "Subpart A—Introductory", as amended by Treasury Decision 5562, approved May 16, 1947, are further amended to read as follows: "(Chapter 10 of the Internal Revenue Code as Amended by the Revenue Acts of 1941, 1942, and 1951; and Chapter 9A of the Internal Revenue Code as Amended by the Revenue Act of 1943, the Public Debt Act of 1944, and the Excise Tax Act of 1947)."

PAR. 2. The first sentence of the first paragraph of § 101.0, as amended by Treasury Decision 5562, is further amended by striking out the words "and section 622, Title VI, of the Revenue Act of 1942," and inserting in lieu thereof the words "section 622, Title VI, of the Revenue Act of 1942, and the Revenue Act of 1951,".

PAR. 3. Immediately preceding § 101.1, there is inserted the following:

SEC. 403. EFFECTIVE DATE OF AMENDMENTS RELATING TO ADMISSIONS (REVENUE ACT OF 1951, APPROVED OCTOBER 20, 1951).

The amendments made by sections 401 and 402 shall be applicable with respect to amounts paid on or after the first day of the first month which begins more than ten days after the date of the enactment of this act for admissions on or after such date.

SEC. 404. TAX ON CABARETS, ROOF GARDENS, ETC. (REVENUE ACT OF 1951, APPROVED OCTOBER 20, 1951).

* * * * *

(b) *Effective date.* The amendment made by subsection (a) shall be applicable only with respect to periods after 10 antemeridian on the first day of the first month which begins more than ten days after the date of the enactment of this act.

PAR. 4. Section 101.1, as amended by Treasury Decision 5562, is further amended by adding at the end thereof the following new paragraph (d):

(d) The Revenue Act of 1951 made further amendments to the Code effective November 1, 1951. In the case of the cabaret tax, the amendment became effective at 10 a. m. on November 1, 1951.

PAR. 5. Immediately preceding § 101.2 there is inserted the following:

PUBLIC LAW 124 (82D CONGRESS, 1ST SESSION), APPROVED AUGUST 24, 1951

* * * That section 1700 (a) (1) of the Internal Revenue Code is hereby amended by adding at the end thereof the following new sentence: "No tax shall be imposed in the case of admission free of charge of a member of the Armed Forces of the United States when in uniform."

SEC. 2. The amendment made by this act shall be applicable to admissions on and after the first day of the first month which begins more than ten days after the date of the enactment of this act.

SEC. 401. REMOVAL OF TAX ON FREE ADMISSIONS (REVENUE ACT OF 1951, APPROVED OCTOBER 20, 1951).

Section 1700 (a) (1) (relating to tax on single or season tickets) is hereby amended by striking out the second, fourth, and fifth sentences thereof.

PAR. 6. Section 101.5, as amended by Treasury Decision 5682, approved December 30, 1948, is further amended to read as follows:

§ 101.5 *Free and reduced rate admissions*—(a) *Beginning November 1, 1951.* The tax imposed by section 1700 (a) applies to the amount actually paid for admission, and no tax is due in the case of a person admitted free of charge. Further, a child under 12 years of age admitted for less than 10 cents is not liable for tax.

(b) *Prior to November 1, 1951*—(1) *General rule.* (i) A person admitted free or at a reduced rate to any place at a time when and under circumstances under which an admission charge is made to other persons, is liable to tax (except as provided in subparagraph (2) of this paragraph) in an amount equivalent to the tax on the amount paid by such other persons for the same or similar accommodations.

(ii) Where persons in a certain group or class, such as students 12 years of age or over, women, or members of a particular organization, are admitted at a price less than the established price of admission to the public generally, they are liable for tax based on the established price of admission to other persons for the same or similar accommodations. Women admitted free or at reduced rates to dances or any other place are liable for tax based on the established price of admission to other persons.

(iii) If tickets or cards of admission are issued the tax should be collected at the time of the issuance of such tickets or cards, while if no tickets or cards are used tax should be collected when the persons are admitted.

(2) *Exceptions.* (i) A bona fide employee of the management of the theater or other place, a municipal officer on official business, or a child under 12 years of age, is not liable to tax if admitted free but if admitted at a reduced rate is liable to tax on the reduced price, except that a child under 12 years of age admitted for less than 10 cents is not liable for tax. Bona fide employees are (*a*) those persons, including directors and officers, regularly employed by the proprietor of the place or attraction or regularly engaged in work or business transacted there, whether their duties require admission to the place or not, and whether on duty at the time admitted or not; and (*b*) other persons whose admission to the place is required for the performance of some duty to, or work for, the proprietor.

(ii) Persons in the military or naval forces of the United States when in uniform, members of the military or naval forces of any of the United Nations when in uniform, and members of the Civilian Conservation Corps when in uniform are not liable for tax if admitted free, and if admitted at a reduced rate are liable for tax on the reduced price. Except as provided in subdivisions (iii) or (iv) of this subparagraph, these exemptions do not apply to admissions after December 31, 1947.

(iii) Effective August 1, 1948, the tax does not apply to the admission free of charge of a hospitalized member of the military, naval, or air forces of the United States or of a person hospitalized as a veteran by the Federal Government in a Federal, State, municipal, private or other hospital or institution, provided such member or veteran is not on leave or furlough. Where it is necessary for an attendant to accompany such member or veteran so admitted free of charge, the tax does not apply to the admission of the attendant if he is also admitted free of charge. Where the exemption is claimed on behalf of a hospitalized member or veteran properly entitled thereto, who is singly admitted, the right to the exemption shall be evidenced by a statement, personally signed, of an administrative officer of the hospital or institution, identifying by name such member or veteran (and attendant, if any) and certifying that the member or veteran (*a*) is a hospitalized member of the military, naval, or air forces of the United States or a veteran hospitalized by the Federal Government, and (*b*) is not on leave or furlough. Where the exemption is claimed on behalf of hospitalized members or veterans who are collectively admitted the statement need not identify the members or veterans individually, but shall specify the number of such members or veterans (and attendants, if any) and certify that the members or veterans (*1*) are hospitalized members of the military, naval or air forces of the United States or are veterans hospitalized by the Federal Government and (2) are not on leave or furlough. In either case the statement evidencing the right to the exemption shall be taken up by the proprietor of the place, and retained as part of his records. (See § 101.32.)

(iv) Effective October 1, 1951, to and including October 31, 1951, the tax does not apply to the admission free of charge of a member of the Armed Forces of the United States when in uniform. This exemption applies to free admissions only.

(v) Newspaper reporters, photographers, telegraphers, radio announcers, and persons of similar vocation who are admitted free to any place for the performance of special duties in connection with an event and whose special duties are the sole reason for their presence and free admission, are not liable for any tax on admissions. Free admissions, including free admissions to spoken plays, etc., granted to such persons who are not admitted solely for the purpose of performing their special duties in connection with the event are subject to tax equivalent to the tax on the admission charge paid by other persons for the same or similar accommodations.

PAR. 7. Immediately preceding § 101.13 there is inserted the following:

SEC. 404. TAX ON CABARETS, ROOF GARDENS, ETC. (REVENUE ACT OF 1951, APPROVED OCTOBER 20, 1951).

(a) *Ballrooms and dance halls.* Section 1700 (e) (1) (relating to tax on cabarets, roof gardens, etc.) is hereby amended by inserting after the second sentence thereof the following new sentence: "In no case shall such term include any ballroom, dance hall, or other similar place where the serving or selling of food, refreshment, or merchandise is merely incidental, unless such place would be considered, without the application of the preceding sentence, as a 'roof garden, cabaret, or other similar place'."

* * * * *

PAR. 8. Section 101.14, as amended by Treasury Decision 5385, approved June 30, 1944, is further amended as follows:

(A) By amending the paragraph (a) thereof to read as follows:

(a) (1) The term "roof garden, cabaret, or other similar place" includes any room in any hotel, restaurant, hall, or other public place where music and dancing privileges or any other entertainment, except instrumental or mechanical music alone, are afforded the patrons in connection with the serving or selling of food, refreshment, or merchandise, except that after 10 a. m. November 1, 1951, such term does not include any ballroom, dance hall, or other similar place where the serving or selling of food, refreshment, or merchandise is merely incidental, unless such place would otherwise be considered as a roof garden, cabaret, or other similar place. The exception with respect to ballrooms, dance halls, or other similar places, applies only to such of those establishments which are operated primarily to furnish music and dancing privileges and where the serving or selling of food, refreshment, or merchandise constitutes in fact an incidental or subsidiary service in relation to the furnishing of music and dancing privileges.

(2) A public performance furnished at a roof garden, cabaret, or other similar place shall be regarded as being furnished for profit for purposes of this section even though the charge made for admission, refreshment, service, or merchandise is not increased by reason of the furnishing of such performance.

(B) Example (1) following paragraph (c) thereof is deleted, examples (2) and (3) are renumbered (1) and (2), respectively, and the following is inserted as example (3):

Example (*3*). A dance hall is operated from 9:00 p. m. until midnight every Friday and Saturday night. The charge for admission varies according to the character of the entertainment furnished, so that when a name band appears, the admission charge is higher than when the music is furnished by a local band. Refreshments consisting of sandwiches, potato chips, soft drinks and coffee are served at tables, and the number of patrons who can be seated at any time is substantially less than the number of persons who can be accommodated for dancing. The serving of refreshments is limited to the period when the dance hall is open. Patrons are not required to purchase refreshments. In this case, the dance hall is operated primarily for the purpose of furnishing music and dancing privileges and the sale of re-

freshments constitutes an incidental service. Amounts paid by patrons of the dance hall are not subject to the cabaret tax; however, the charge for admission is subject to the admissions tax.

PAR. 9. Immediately preceding § 101.15, there is inserted the following:

SEC. 402. EXEMPTIONS FROM ADMISSIONS TAX (REVENUE ACT OF 1951, APPROVED OCTOBER 20, 1951).

(a) *Reinstatement of prewar exemptions.* Notwithstanding section 541 (b) of the Revenue Act of 1941, the provisions of section 1701 (relating to exemptions from the admissions tax) shall apply to amounts paid on or after the effective date specified in section 403 of this Act for admissions on or after such date.

(b) *Amendment of section 1701 (a) and (b).* Subsections (a) and (b) of section 1701 (relating to exemptions from admissions tax) are hereby amended to read as follows:

(a) *Certain religious, educational, or charitable entertainments, etc.*—(1) *In general.* Except as provided in paragraph (2), any admissions all the proceeds of which inure

(A) exclusively to the benefit of—

(i) A church or a convention or association of churches;

(ii) An educational institution which is exempt under section 101 (6) or which is an educational institution of a government or political subdivision thereof, if such organization normally maintains a regular faculty and curriculum and normally has a regularly organized body of pupils or students in attendance at the place where its educational activities are regularly carried on;

(iii) A corporation or any community chest, fund, or foundation organized and operated exclusively for charitable purposes, exempt under section 101 (6), if such corporation or organization is supported, in whole or in part, by funds contributed by the United States or any State or political subdivision thereof, or is primarily supported by contributions from the general public;

(iv) A society or organization conducted for the sole purpose of maintaining symphony orchestras or operas and receiving substantial support from voluntary contributions;

(v) An organization (organized prior to October 1, 1951) which is exempt under section 101 (6) and which is operated for the purpose of conducting an annual chautauqua program of educational, cultural, and religious activities at a permanent location—

if no part of the net earnings thereof inures to the benefit of any private stockholder or individual;

(B) Exclusively to the benefit of National Guard organizations, Reserve officers' associations or organizations, posts or organizations of war veterans, or auxiliary units or societies of any such posts or organizations, if such posts, organizations, units, or societies are organized in the United States or any of its possessions, and if no part of their net earnings inures to the benefit of any private stockholder or individual; or

(C) Exclusively to the benefit of a police or fire department of any city, town, village, or any municipality or exclusively to a retirement, pension, or disability fund for the sole benefit of members of such a police or fire department or to a fund for the heirs of such members.

(2) *Nonexempt admissions.* The exemption provided under paragraph (1) shall not apply in the case of admissions to (A) any athletic game or exhibition unless the proceeds inure exclusively to the benefit of an elementary or secondary school or unless in the case of an athletic game between two elementary or secondary schools, the entire gross proceeds from such game inure to the benefit of a hospital for crippled children, (B) wrestling matches, prize fights, or boxing, sparring, or other pugilistic matches or exhibitions, (C) carnivals, rodeos, or circuses in which any professional performer or operator participates for compensation, or (D) any motion picture exhibition.

(b) *Agricultural fairs.* Any admissions to agricultural fairs if no part of the net earnings thereof inures to the benefit of any stockholders or members of the association conducting the same—if the proceeds therefrom are used exclusively for the improvement, maintenance, and operation of such agricultural fairs; or

(c) *Admissions to municipal swimming pools, etc.* Section 1701 is hereby amended by striking out the period at the end of subsection (c) and inserting in lieu thereof "; or" and by adding at the end of such section the following new subsections:

(d) *Municipal swimming pools, etc.* Any admissions to swimming pools, bathing beaches, skating rinks, or other places providing facilities for physical exercise, operated by any State or political subdivision thereof or by the United States or any agency or instrumentality thereof—if the proceeds therefrom inure exclusively to the benefit of the State, political subdivision, United States, agency, or instrumentality. For the purposes of this subsection, the term "State" includes Alaska, Hawaii, and the District of Columbia; or

(e) (1) *Home and garden tours.* Any admission to a home or garden which is temporarily opened to the general public as part of a program conducted by a society or organization to permit the inspection of historical homes and gardens—if no part of the net earnings thereof inures to the benefit of any private stockholder or individual.

(2) *Historic sites.* Any admissions to historic sites, houses, and shrines, and museums conducted in connection therewith, maintained and operated by a society or organization devoted to the preservation and maintenance of such historic sites, houses, shrines, and museums—if no part of the net earnings thereof inures to the benefit of any private stockholder or individual.

SEC. 1701. INTERNAL REVENUE CODE.

* * * * *

(c) *Certain concerts.* Any admissions to concerts conducted by a civic or community membership association if no part of the net earnings thereof inures to the benefit of any stockholders or members of such association.

* * * * *

PAR. 10. Section 101.15, as amended by Treasury Decision 5682, and § 101.16, as amended by Treasury Decision 5170, approved September 25, 1942, are stricken and the following is inserted in lieu thereof:

§ 101.15 *Exemptions from tax—(a) Scope of exemption, effective November 1, 1951.* (1) The admissions taxes imposed by section 1700 are of two classes: (i) Taxes on admissions per se to be paid by the person paying for admission, and (ii) taxes on charges in excess of the regular or established price of admission, which taxes are to be paid by the person selling or disposing of tickets or cards of admission at excess prices. Section 1701 (a) confers exemption, under certain conditions and limitations, from taxes of one or both classes. Admissions, or excess charges, are not exempt merely because the proceeds are to be used for a religious, educational or charitable purpose. The primary condition is that all the proceeds of the admissions or excess charges, as the case may be, inure to the benefit of the organizations enumerated in section 1701 (a) and the event is not of a type described in section 1701 (a) (2). (See paragraph (c) of this section). It may happen that the proceeds of admission charges inure to the benefit of exempt organizations and the proceeds of excess charges go to the benefit of nonexempt organizations or persons. In that event, the tax exemption applies only to the admission charges. Conversely, the situation may be that the proceeds of the excess charges, but not of the admission charges, inure to the benefit of exempt organizations. In that situation, the excess charges only are exempt from tax.

(2) The term "all the proceeds" means all the net proceeds of the regular admission charges or excess charges, as the case may be, after payment of actual and reasonable expenses incurred in presenting the event. Whether certain expenses are reasonable is to be determined on the basis of all the facts in the matter. If the expenses are in excess of what is reasonable and necessary under the circumstances, all the proceeds would not be deemed to inure exclusively to the benefit of the exempt organization. In any case where the amount to be received by a nonexempt person or organization for talent, services, or otherwise, is based on a percentage of the net or gross proceeds, the organization claiming exemption shall, before exemption may be allowed, establish that the maximum amount to be received on the percentage basis is a reasonable sum and not more than would ordinarily be received on a flat-rate basis for the same or similar talent or services, and that the contract actually operates to the benefit of the exempt organization.

(b) *Organizations exempt from admissions tax—(1) General.* (i) Under the provisions of section 1701 (a) (1) (A), exemption is granted with respect to admissions, other than those specified in section 1701 (a) (2) (see paragraph (c) of this section), all the proceeds of which inure to the benefit of certain religious, educational, charitable, or other organizations operating on a nonprofit basis. The mere fact that an organization is so organized or operated does not afford a basis for exemption. To be entitled to such exemption the organization must comply with all of the statutory requirements. There is no requirement, expressed or implied, that an institution, society, or organization, to be included within these exemption provisions, must be organized or operating in the United States.

(ii) For an organization to be considered a religious, educational, or charitable institution, or society, or organization of the kind contemplated by section 1701 (a), it must have a definite organization, with officers, directors, or trustees, and the usual essential features (incorporation not being essential) of an association of its class. The organization must also have a purpose which as put into practice is religious, educational, charitable, or of the nature specified by the statute. Furthermore, no part of the net earnings of such organization shall inure to the benefit of any private stockholder or individual.

(iii) Other requirements which must be met by organizations that may be exempt from the admissions tax are set forth in subparagraphs (2) through (8) of this paragraph.

(2) *Churches or conventions or associations of churches.* (i) Admissions, or excess charges, all the proceeds of which (after payment of reasonable expenses) inure exclusively to the benefit of a church or a convention or association of churches are exempt from tax. (For exceptions to this exemption, see paragraph (c) of this section.)

(ii) The term "convention or association of churches" includes a union of churches of the same denomination organized on a regional or other basis, or a union of churches of different denominations which meet and act in concert to further a particular religious purpose.

(iii) Missions and missionary societies, Sunday school classes, choir groups and other associations forming a functional part of the organization of a church fall within the exemption.

(3) *Educational institutions.* (i) Admissions, or excess charges, all the proceeds of which (after payment of reasonable expenses) inure exclusively to the benefit of an educational institution are exempt from the tax, provided (*a*) the educational institution is exempt under section 101 (6), or is an educational institution of a government or political subdivision thereof, (*b*) the institution normally maintains a regular faculty and curriculum and normally has a regularly organized body of pupils or students in attendance at the place where its educational activities are regularly carried on, and (*c*) no part of the net earnings thereof inures to the benefit of any private stockholder or individual. (For exceptions to this exemption, see paragraph (c) of this section.) Generally, this exemption applies in the case of institutions engaged in the presentation of formal instruction, such as elementary and high schools, colleges and universities, through the medium of a regular faculty and curriculum with a regularly organized body of pupils or students in attendance. However, any educational institution exempt from income tax under section 101 (6), such as a museum, art gallery, etc., may also qualify under section 1701 (a) for an exemption from the tax on admissions but only if, as a substantial part of its activities, such institution maintains a regular faculty, curriculum, and student body.

(ii) Any organization sponsored and administered by an educational institution as a part of its educational program, and in which membership is open to any of the members thereof, is also entitled to exemption. Examples of such organizations are student governing bodies, athletic associations, dramatic clubs, language clubs, science clubs, and similar groups.

(4) *Charitable organizations.* (i) Admissions, or excess charges, all the proceeds of which (after payment of reasonable expenses) inure exclusively to the benefit of a corporation or any community chest, fund, or foundation organized and operated exclusively for charitable purposes, exempt under section 101 (6), are exempt from tax provided such corporation or organization is supported, in whole or in part, by funds contributed by the United States or any State or political subdivision thereof, or is primarily supported by contributions from the general public, and if no part of the net earnings thereof inures to the benefit of any private stockholder or individual. (For exceptions to this exemption, see paragraph (c) of this section.)

(ii) Any organization having as its exclusive purpose the free assistance of the poor, incapacitated, distressed, etc., comes within the meaning of the term "charitable" as used in the Code. An organization is not precluded from exemption merely because its gratuities are limited to its members or their dependents.

(iii) Charitable organizations supported by funds contributed by the United States or any State or political subdivision thereof are entitled to exemption regardless of the extent of the support received and of the manner in which the funds are contributed, i. e., whether as payment for specific services rendered by the organization, by the allotment of any sum, or whatever other means may be used.

(iv) However, charitable organizations supported by contributions received from the general public, in order to show that they are primarily supported in such manner, must establish that more than 50 percent of all the income received by the organization, is derived from that source. Amounts paid for admission are not regarded as "contributions" for purposes of this exemption.

(5) *Symphony orchestra and opera organizations.* (i) Admissions, or excess charges, all the proceeds of which (after payment of reasonable expenses) inure exclusively to the benefit of a society or organization conducted for the sole purpose of maintaining symphony orchestras or operas and receiving substantial support from voluntary contributions, are exempt from tax, if no part of the net earnings thereof inures to the benefit of any private stockholder or individual. (For exceptions to this exemption, see paragraph (c) of this section.)

(ii) The name by which an organized group of musicians is called is not the test of whether or not such group is a symphony orchestra. It must have a personnel of sufficient size and ability to render symphonies capably and such symphonies must form a major part of its regular programs. Bands and ordinary orchestras are not included in the exemption.

(6) *Chautauquas.* (i) Admissions, or excess charges, all the proceeds of which (after payment of reasonable expenses) inure exclusively to the benefit of a society or organization organized prior to October 1, 1951, exempt from income tax under section 101 (6) and operated for the purpose of conducting an annual chautauqua program of educational, cultural, and religious activities at a permanent location are exempt from tax, if no part of the net earnings thereof inures to the benefit of any private stockholder or individual. (For exceptions to this exemption, see paragraph (c) of this section.)

(ii) The term "chautauqua program" means an operation designed to provide a series of meetings or assemblies of persons who are brought together for a common purpose, wherein a program of educational, cultural, and religious activities is carried on and during which courses of instruction in either educational, cultural, or religious activities are actually participated in by persons present for the program.

(7) *National Guard and Reserve officers' associations or organizations of war veterans.* Admissions, or excess charges, all the proceeds of which (after payment of reasonable expenses) inure exclusively to the benefit of National Guard organizations, Reserve officers' associations or organizations, posts or organizations of war veterans, or auxiliary units or societies of any of the foregoing, are exempt from tax, if organized in the United States or any of its possessions and if no part of their net earnings inures to the benefit of any private stockholder or individual. (For exceptions to this exemption, see paragraph (c) of this section.)

(8) *Police or fire department.* Admissions, or excess charges, all the proceeds of which (after payment of reasonable expenses) inure exclusively to the benefit of a police or fire department (including a volunteer fire department) of any city, town, village, or municipality or exclusively to a retirement, pension, or disability fund for the sole benefit of members of such a police or fire department or to a fund for the heirs of such members, are exempt from tax. (For exceptions to this exemption, see paragraph (c) of this section.)

(c) *Nonexempt admissions.* The exemptions provided by section 1701 (a) (1) in the case of events held for the benefit of the organizations specified therein (paragraph (b) (2) through (8) of this section) do not apply with respect to admissions to:

(1) Any athletic game or exhibition unless the proceeds inure exclusively to the benefit of an elementary or secondary school; or unless in the case of an athletic game between two elementary or secondary schools, the entire gross proceeds from such game inure to the benefit of a hospital for crippled children. (See paragraph (d) (6) of this section.)

(2) Wrestling matches, prize fights, or boxing, sparring, or other pugilistic matches or exhibitions, irrespective of the status of the participants, the character of the organization sponsoring the event, or to whom the admission proceeds are payable.

(3) Carnivals, rodeos, or circuses in which any professional performer or operator participates for compensation. It is immaterial whether the professional performer or operator is paid for his services from the admission proceeds or from some other source.

(4) Any motion picture exhibition.

(d) *Admissions to specific events exempt from tax*—(1) *Agricultural fairs.* (i) Admissions to agricultural fairs the proceeds of which are used exclusively for the improvement, maintenance, and

operation of such fairs are exempt from tax, if no part of the net earnings thereof inures to the benefit of any stockholder or member of the association conducting the fair.

(ii) The term "agricultural fairs" includes, in general, all exhibitions of farm produce, livestock, poultry, flowers, or the like held for the promotion or advancement of agriculture (including horticulture). It includes any exhibition of animals of a species whose chief utility is in connection with agriculture, held by an association organized to improve that species of animal and to disseminate knowledge concerning its breeding.

(iii) The exemption afforded with respect to agricultural fairs is limited to the general admission charge to the fair grounds or to any additional payment for seating accommodations offered in connection with any free event held in connection with the fair. The exemption does not extend to admissions to any exhibit, entertainment, or other event for which a separate additional admission charge is made.

(iv) The exemption of subdivision (iii) of this subparagraph applies only to admissions to agricultural fairs and does not extend to admissions to events which may be conducted at the fair grounds by the fair association when a fair is not in progress, even though the proceeds from such admissions may inure exclusively to the benefit of the fair association.

(*a*) The following are examples of events regarded as agricultural fairs within the meaning of the statute:

(*1*) An exhibition of articles of garden produce to stimulate a "garden movement" in the community.

(2) A poultry show held by a poultry fanciers' association for the purpose of teaching poultry farmers how to secure the greatest possible egg production.

(*3*) A horse fair held by a society organized to improve the quality of farm animals, the animals exhibited being chiefly of that class.

(*b*) Examples of events which do not qualify as agricultural fairs include the following:

(*1*) A dog show presented by a dog fanciers' association.

(2) A horse show held primarily for the purpose of exhibiting fancy riding and driving horses.

(*3*) A food show presented by a retail grocers' association for the purpose of exhibiting raw food products, the processes of manufacture, the finished food products, and the food prepared for the table.

(2) *Concerts.* No tax is due with respect to payments for admission to concerts conducted by a civic or community association operating under a constitution, bylaws, or other rules or regulations providing for a definite class of membership, if no part of the net earnings inures to the benefit of any member or stockholder. This exemption applies only with respect to concerts and has no application to other entertainments given by any such association. This exemption applies regardless of the disposition made of the proceeds from the admissions.

(3) *Municipal swimming pools, etc.* (i) Admissions to swimming pools, bathing beaches, skating rinks or other places providing facilities for physical exercise, which are operated by any State or political subdivision thereof or by the United States or any agency or instrumentality thereof, are exempt from tax provided the proceeds from the admission charges inure exclusively to the benefit of the State, political subdivision, United States, agency, or instrumentality. The term "State", for the purpose of this exemption, includes Alaska, Hawaii, and the District of Columbia.

(ii) The exemption applies where the payment for admission to the swimming pool, bathing beach, skating rink or other place providing facilities for physical exercise entitles the person making such payment to swim, skate, or otherwise use the facility offered. The exemption does not apply, however, where the only privilege afforded the person paying for admission is the right of being a spectator at any event, exhibition, tournament, etc., conducted at the place providing such facilities.

(4) *Home and garden tours.* Admissions to homes or gardens temporarily opened to the general public as part of a program conducted by a society or organization to permit the inspection of historic homes and gardens are exempt from tax, if no part of the net earnings thereof inures to the benefit of any private stockholder or individual. This exemption applies regardless of the disposition made of the proceeds from the admissions.

(5) *Historic sites.* (i) Admissions to historic sites, houses, and shrines, and museums conducted in connection therewith, maintained and operated by a society or organization devoted to the preservation and maintenance of such historic sites, houses, shrines, and museums are exempt from tax, if no part of the net earnings thereof inures to the benefit of any private stockholder or individual. This exemption applies regardless of the disposition made of the proceeds from the admissions.

(ii) Historic museums not maintained in connection with historic sites, houses, or shrines are not entitled to exemption with respect to admissions thereto.

(6) *Athletic events.* Admissions to any athletic game or exhibition the proceeds of which inure exclusively to the benefit of an elementary or secondary school are exempt from tax. Admissions to any athletic game or exhibition between two elementary or secondary schools are exempt from tax, provided the entire gross proceeds from such game inure to the benefit of a hospital for crippled children. For the purpose of this exemption, the term "secondary school" includes any high school, or the equivalent thereof, through grade twelve.

(e) *Scope of exemption, prior to November 1, 1951*—(1) *General rule.* The several exemptions from the tax on admissions allowed by section 1701 of the Code and by the Interior Department Appropriation Acts prior to October 1, 1941, were terminated as of that date by section 541 (b) and (c) of the Revenue Act of 1941. Accordingly, except as provided in subparagraph (2) of this paragraph, all amounts paid on and after October 1, 1941, for admission to any place are subject to tax, regardless of the purpose of the entertainment or affair and regardless of the organization or person to whom the proceeds inure. A child under 12 years of age admitted for less than 10 cents is not liable for tax. (See § 101.4.).

(2) *Exceptions.* (i) Amounts paid on and after October 1, 1941, for admission to theaters and other activities operated by or under the control of the War Department or the Navy Department within posts, camps, reservations, and other areas maintained by the Military or Naval Establishment shall be exempt from the tax imposed by this section, provided the net proceeds from said admission charges are used exclusively for the welfare of the military or naval forces of the United States. These exceptions are not applicable to amounts paid after December 31, 1947. (See section 11 of Public Law 384, 80th Congress.)

(ii) Effective August 1, 1948, no tax is imposed when a hospitalized member of the military, naval, or air forces of the United States, or a person hospitalized as a veteran by the United States in a Federal, State, municipal, private, or other hospital or institution, is admitted free, provided such member or veteran is not on leave or furlough. (See § 101.5 (b) (2).)

(iii) Effective October 1, 1951, to and including October 31, 1951, the tax does not apply to the admission free of charge of a member of the Armed Forces of the United States when in uniform. This exemption applies to free admissions only.

(f) *Admissions by or for the benefit of Federal, State, or Municipal Governments.* The fact that the authority charging admissions or receiving the proceeds thereof is the United States or an agency thereof, of a State or Territory or political subdivision thereof, such as a county, city, town, or other municipality, does not make such admissions exempt, in the absence of specific statutory provision. The Code specifically provides that the taxes on admission shall be paid by the person paying for admission. It is not, therefore, a tax on the person or authority selling the admissions or receiving the proceeds thereof.

§ 101.16 *Application for exemption.* (a) A determination concerning the applicability of an exemption provided by section 1701 may be obtained by the timely filing of a properly executed application for exemption on Form 755. This form may be procured from any collector or director of internal revenue. The application shall show the place and the occasion with respect to which exemption is requested. It shall be executed by an officer or duly authorized agent of the organization in control of the admissions or excess charges, or, in case of control by an individual, the application must be executed by him or his duly authorized agent. Where the proceeds of the admissions or excess

charges will inure to the benefit of an organization not in control of such admissions or excess charges, the beneficiary shall join in executing the application for exemption.

(b) The application shall be filed with the collector or director of internal revenue for the district in which is located the place to which the admissions will be sold. It shall be filed as early as possible so that the organization may be advised in ample time prior to the date of the event of the action taken by the collector or director. The application shall be accompanied by the necessary supporting data specified therein, so that action can be taken without the necessity of additional correspondence.

[F. R. Doc. 52-12244; Filed, Nov. 14, 1952; 8:53 a. m.]

DEPARTMENT OF AGRICULTURE

Production and Marketing Administration

[7 CFR Part 31]

WOOL STANDARDS

DISTRIBUTION OF PRACTICAL FORMS OF WOOL STANDARDS AND WOOL TOP STANDARDS

Notice is hereby given that the Secretary of Agriculture, pursuant to the authority vested in him by law (Sec. 19, 39 Stat. 489, sec. 19, 42 Stat. 1284, secs. 1, 2, 3, 45 Stat. 593, 594, sec. 401 (a), 58 Stat. 738; 7 U. S. C. 257, 415b-415e), proposes to amend §§ 31.51 (a) and 51.151 (a) of the regulations governing the distribution of practical forms of wool standards and wool top standards (7 CFR 31.51 (a), 31.151 (a)), by deleting therefrom the words "seal of the United States Department of Agriculture and signed by", and inserting in lieu thereof the words "signature of".

Section 31.51 (a) as amended would read as follows:

§ 31.51 *Practical forms; method of obtaining; conditions.* (a) A complete set of the practical forms of the official standards of the United States for grades of wool (Grades 80's, or Fine, to 36's, or Braid, inclusive, mounted, 12 specimens), certified under the signature of the Administrator of the Production and Marketing Administration or other official duly authorized by him, will be furnished, subject to the other conditions of this section, upon filing of an approved application and prepayment of costs thereof as fixed by § 31.52.

Section 31.151 (a) as amended would read as follows:

§ 31.151 *Practical forms; method of obtaining; conditions.* (a) Practical forms of the official standards of the United States for grades of wool top enumerated in this paragraph, certified under the signature of the Administrator of the Production and Marketing Administration or other official duly authorized by him, will be furnished, subject to the other conditions of this section, upon filing of an approved application and prepayment of costs thereof as fixed by § 31.152:

(1) Sets: Grades 80's to 36's, inclusive, complete series, mounted specimens.

(2) Demonstrator types: Grades 80's to 50's, inclusive, individual, approximately 4 ounces in weight.

(3) Balls: Grades 80's to 50's, inclusive, individual, approximately 9 pounds in weight.

Any person who desires to submit written data, views, or arguments concerning the proposed amendments may do so by filing them with the Director of the Livestock Branch, Production and Marketing Administration, United States Department of Agriculture, Washington 25, D. C., within thirty days after the date of publication of this notice in the FEDERAL REGISTER.

(Sec. 19, 39 Stat. 489, sec. 19, 42 Stat. 1284, secs. 1, 2, 3, 45 Stat. 593, 594, sec. 401 (a), 58 Stat. 738; 7 U. S. C. 257, 415b-415e)

Done at Washington, D. C., this 12th day of November 1952.

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

[F. R. Doc. 52-12249; Filed, Nov. 14, 1952; 8:54 a. m.]

[7 CFR Part 918]

[Docket No. AO 219-A1]

HANDLING OF MILK IN MEMPHIS, TENN., MARKETING AREA

PROPOSED AMENDMENTS TO TENTATIVE MARKETING AGREEMENT AND TO ORDER, AS AMENDED

Pursuant to the Agricultural Marketing Agreement Act of 1937, as amended (7 U. S. C. 601 et seq.), and the applicable rules of practice and procedure governing the formulation of marketing agreements and marketing orders (7 CFR Part 900), notice is hereby given of a public hearing to be held at the Federal Post Office Building, Room 36, Front and Madison Streets, Memphis, Tenn., beginning at 10:00 a. m., c. s. t., December 2, 1952, for the purpose of receiving evidence with respect to conditions which relate to the handling of milk in the Memphis, Tennessee, marketing area and to the proposed amendments hereinafter set forth, or appropriate modifications thereof, to the tentative marketing agreement heretofore approved by the Secretary of Agriculture and to the order regulating the handling of milk in the Memphis, Tennessee, marketing area (7 CFR Part 918 et seq.). These proposed amendments have not received the approval of the Secretary of Agriculture.

Amendments to the order regulating the handling of milk in the Memphis, Tenn., milk marketing area were proposed, as follows:

By the Mid-South Milk Producers Association:

1. Amend § 918.6 to read:

§ 918.6 *Memphis, Tenn., marketing area.* "Memphis, Tenn., marketing area," means all the territory within the boundaries of Shelby County in Tennessee and Crittendon County in Arkansas.

2. Amend § 918.7 to read:

§ 918.7 *Fluid milk plant.* "Fluid milk plant" means any milk plant, except that of a producer-handler used during the delivery period for (a) the processing and packaging of producer milk, all or a portion of which is disposed of as Class I milk in the marketing area to wholesale or retail outlets, including plant stores; or (b) the receipt and cooling of producer milk for shipment to a plant described in paragraph (a) of this section: *Provided,* That any such plant which delivers less than 30 percent of its total milk sales during the delivery period to such a plant or handler shall not be a fluid milk plant.

3. Amend § 918.10 to read:

§ 918.10 *Producer.* "Producer" means any person, except a producer-handler whose milk is used for consumption as milk in the marketing area, which milk is: (a) Received at a fluid milk plant, or (b) diverted from a fluid milk plant to a nonfluid milk plant: *Provided,* That any such milk so diverted shall be deemed to have been received by the handler for whose account it was diverted.

4. Amend § 918.41 (a) to read:

(a) "Class I milk" shall be all skim milk (including reconstituted skim milk) and butterfat disposed of in the form of milk, skim milk, buttermilk, flavored milk, flavored milk drinks, cream, and any other fluid product including eggnog disposed of by a handler, and all skim milk and butterfat not specifically accounted for under paragraph (b) of this section.

By the Madison County Milk Producers Association:

1. Amend § 918.6 to read as follows:

§ 918.6 *Memphis, Tenn., marketing area.* "Memphis, Tenn., marketing area", hereinafter called the marketing area, means all the territory within the boundaries of Shelby and Madison Counties in Tennessee, and Crittendon County in Arkansas.

By Dairy Branch, Production and Marketing Administration:

1. Add § 918.61:

§ 918.61 *Handlers subject to other orders.* In the case of any handler who the Secretary determines disposes of a greater portion of his milk as Class I milk in another marketing area regulated by another milk marketing agreement or order issued pursuant to the act, the provisions of this order shall not apply except that such handler shall make reports in such manner as the market administrator may require, which shall be subject to verification by the market administrator.

2. In § 918.81 delete "by the number of days on which milk was received during such month from such producer by a handler" and substitute therefor the following: "by the number of days in such month during which milk was received from such producer by a handler."

3. In § 918.91 (c) delete "2d day" and substitute therefor "1st day."

4. Make such changes as may be required to make the entire marketing agreement and order conform with any amendments thereto that may result from this hearing.

Copies of this notice of hearing and of the order now in effect, may be procured from the Market Administrator, Manufacturers and Merchants Building, 198 South Main Street, Memphis, Tenn., or from the Hearing Clerk, Room 1353, South Building, United States Department of Agriculture, Washington 25, D. C., or may be inspected there.

Dated: November 12, 1952.

[SEAL] ROY W. LENNARTSON, *Assistant Administrator.*

[F. R. Doc. 52-12252; Filed, Nov. 14, 1952; 8:56 a. m.]

[7 CFR Part 933]

ORANGES, GRAPEFRUIT, AND TANGERINES GROWN IN FLORIDA

EXPENSES AND FIXING OF RATE OF ASSESSMENT FOR 1952-53 FISCAL PERIOD

Consideration is being given to the following proposals submitted by the Growers Administrative Committee, established under Marketing Agreement No. 84, as amended, and Order No. 33, as amended (7 CFR Part 933), regulating the handling of oranges, grapefruit, and tangerines grown in the State of Florida, effective under the Agricultural Marketing Agreement Act of 1937, as amended, as the agency to administer the terms and provisions thereof: (1) That the Secretary of Agriculture find that expenses not to exceed $152,000.00 will be necessarily incurred during the fiscal period August 1, 1952, to July 31, 1953, for the maintenance and functioning of the committees established under the aforesaid amended marketing agreement and order, and (2) that the Secretary of Agriculture fix, as each handler's share of such expenses, the rate of assessment, which each handler shall pay during the aforesaid fiscal period in accordance with the aforesaid amended marketing agreement and order, at $0.004 per standard pack box of fruit shipped by such handler during such fiscal period.

All persons who desire to submit written data, views, or arguments in connection with the aforesaid proposals shall file the same with the Director, Fruit and Vegetable Branch, Production and Marketing Administration, Room 2077, South Building, United States Department of Agriculture, Washington 25, D. C., not later than the close of business on the 10th day after the publication of this notice in the FEDERAL REGISTER. All documents should be filed in quadruplicate.

As used herein, "handler," "shipped," "fruit," "fiscal period," and "standard packed box" shall have the same meaning as is given to each such term in the said amended marketing agreement and order.

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

Issued this 12th day of November 1952.

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

[F. R. Doc. 52-12253; Filed, Nov. 14, 1952; 8:56 a. m.]

NOTICES

DEPARTMENT OF COMMERCE

National Production Authority

[Suspension Order No. 41; Docket No. 57]

JOHN J. NACLERIO ET AL

SUSPENSION ORDER

Administrative adversary proceedings in the matter of: John J. Naclerio, Frank Naclerio, Ralph E. Naclerio, Horace E. Hastings, co-partners doing business under the firm name and style of Paramount Roll Thread Co., respondents.

A hearing having been held on the above-entitled matter on the 24th day of October 1952, before Warren A. Seavey, a hearing commissioner of the National Production Authority, on a statement of charges made by the General Counsel of the National Production Authority, in accordance with the National Production Authority's General Aministrative Order 16-06 (16 F. R. 8628) dated July 21, 1951, and Rules of Practice 1, Revised (17 F. R. 8156), the respondents appeared by their attorney, Charles M. Copeland of New Haven, Connecticut; the National Production Authority was represented by James E. Agnew, of its Boston Regional Office.

By motion made by the National Production Authority through its regional attorney and acquiesced in by the attorney for the respondents, the names of the parties incorrectly spelled were changed to conform to the names as in the above heading.

All the respondents were duly apprised of the specific charges by the National Production Authority and were fully informed of the rules and procedures which govern these proceedings and the administrative action which may be taken.

The hearing: The facts were agreed upon by the parties and the National Production Authority, and a stipulation order was entered signed by all four respondents, their attorney, and the regional attorney for the National Production Authority.

The charges: The first charge was a violation of section 19 (f) of CMP Regulation No. 1, dated May 3, 1951 (16 F. R. 4127), as amended November 23, 1951 (16 F. R. 11860).

The third charge was a violation of section 6 (f) of CMP Regulation No. 3, dated May 3, 1951 (16 F. R. 4135), as amended September 15, 1951 (16 F. R. 9417).

The second and fourth charges were for violations of section 6 (f) of CMP Regulation No. 3, dated May 3, 1951 (16 F. R. 4135), as amended September 15, 1951 (16 F. R. 9417).

The first charge was withdrawn by the regional attorney.

The evidence indicated, as stated in the stipulation, that the third charge was merely a technical violation due to ignorance and that the respondents did not because of this use more controlled products than that for which they had received and were entitled to receive an allotment.

By this stipulation and by the oral admissions of their attorney, the respondents admitted violations of the second and fourth charges to the extent of 20 tons of copper wire production materials. There was no claim of wilfulness. The overuse was the result of ignorance. The respondents constituted a partnership of relatively uneducated men, doing a small business largely with their own hands. One of the errors was the result of misunderstanding an answer to a question put to the local office of the National Production Authority.

The authorized tonnage for 1952 of the respondents was approximately 43 tons. If the total amount by which they have exceeded their allotment were deducted during the first and second quarters of 1953 (and it is impossible to direct a deduction thereafter), the respondents would not be able to conduct their business during such period. It is against public policy to deprive the respondents of the entire right to controlled materials during the first two quarters of 1953. The small businessman is a special ward of government, operating as he does without skilled attorneys who might otherwise save him from mistakes. On the other hand, the error cannot be ignored and the respondents by their excessive use have reduced the amount of copper wire production materials available to other consumers.

It is therefore ordered that during each of the first and second quarters of 1953, the allocations and allotments of copper wire production material which respondents might otherwise be entitled to receive are to be reduced by 7 tons, making a total reduction of 14 tons for the 2 quarters.

Upon proof of undue hardship during these quarters, I recommend that upon application a modification be made.

Issued this 28th day of October 1952.

NATIONAL PRODUCTION AUTHORITY,
By WARREN A. SEAVEY,
Hearing Commissioner.

[F. R. Doc. 52-12328; Filed, Nov. 14, 1952; 11:27 a. m.]

Office of International Trade

[Case No. 141]

RICHARD T. Y. LEE ET AL.

ORDER REVOKING AND DENYING LICENSE PRIVILEGES

In the matter of Richard T. Y. Lee, Sueling Li, Henry T. S. Lee, United Global Corporation, 37 Wall Street, New York 5, New York, respondents; Case No. 141.

The Investigation Staff of the Office of International Trade issued charges against United Global Corporation, a domestic export-import firm, and its officers, Sueling Li, Richard T. Y. Lee, and Henry T. S. Lee, on October 7, 1952, charging that said respondents violated the Export Control Act of 1949, as amended, and the regulations thereunder, the administration of which is the responsibility of the Office of International Trade. The charges are, in substance, that said respondents knowingly made false representations to and concealed material facts from the Office of International Trade in order to induce the issuance of export control documents and to effect exportations from the United States.

More specifically, respondents are charged with having applied to the Office of International Trade during the period between January 5, 1951, and February 21, 1952, for an aggregate of eight validated export licenses to ship to a named consignee in Singapore a quantity of drugs valued at more than $56,000, and of having certified on each of such applications that they held accepted orders for the transactions described thereon, although they then held no orders from the named consignee or any other party. The charges further allege that in purported support of five of the applications filed as stated respondents appended spurious, fabricated copies of ultimate consignee statements on letterheads of such consignee previously obtained for such purpose and signed thereon a fictitious name purporting to be an official of such consignee with the intention of misleading the Office of International Trade into the belief that such ultimate consignee statements were prepared and transmitted by such consignee in Singapore. Finally, the charges allege that respondents concealed and omitted from such applications and from the shipper's export declarations authenticated by the Collector of Customs at New York to effect the exportations the material fact that there had been an intermediate consignee in Hong Kong for these export transactions.

In reliance upon the representations and statements made by respondents on such applications and in reliance upon the authenticity of the ultimate consignee statements appended thereto, the Office of International Trade granted and issued validated export licenses for each of such applications, except the one filed on February 21, 1952, and respondents made exportations to Singapore pursuant to the authority of such licenses. With respect to the application which was not granted, the Office of International Trade made an investigation abroad and ascertained from the consignee in Singapore that no order had been submitted to respondents for the transaction described thereon. The investigation was then extended to the other applications described herein and led to the discovery of the facts upon which the charges are predicated.

The above-named respondents, after receiving the said charging letter and following discussions by their counsel with officials of the Office of International Trade, submitted to the Office of International Trade, with the advice of and through their counsel, a statement in which they admitted, for the purposes of this compliance proceeding only, the charges set forth in the said charging letter, waived all rights to a hearing on such charges, and consented to the entry of an order the terms of which are set forth below.

The charging letter, evidentiary material relating to the charges set forth therein, and the above-mentioned proposal for a consent order have been submitted to the Compliance Commissioner for review in accordance with § 382.10 of the regulations. The Compliance Commissioner has held an informal hearing with the respondents and their counsel and with counsel for the Office of International Trade, during which he has reviewed the facts of the case, including extenuating circumstances claimed by the respondents, and he has concluded that the evidence considered supports the charges in the charging letter and has found the terms and provisions of the proposed order as consented to by respondents to be fair and reasonable, and has recommended that such order be issued.

The findings and recommendations of the Compliance Commissioner have been carefully considered, together with the charging letter, the evidentiary material, and the proposal for a consent order. It appears therefrom that such findings are in accordance with the evidence and that such recommendations are reasonable and should be adopted.

Now, therefore, it is ordered as follows:

(1) All outstanding validated export licenses held by or issued in the names of respondents United Global Corporation, Sueling Li, Richard T. Y. Lee, and Henry T. S. Lee, or any of them, are revoked and shall forthwith be returned to the Office of International Trade for cancellation.

(2) Said respondents, and each of them, are hereby denied and declared ineligible to exercise the privileges of exporting, receiving, or otherwise participating directly or indirectly in any exportation from the United States to any foreign destination of any commodity requiring validated export licenses, and of exporting any commodity to Canada. Such denial of export privileges is deemed to include and prohibit participation directly or indirectly in any manner or capacity, (a) in the obtaining or using of validated export licenses, (b) as a party or as a representative of a party to any validated export license application, (c) in any exportation from the United States to Canada, or to any other destination under validated export licenses, (d) in receiving any exportation from the United States exported pursuant to any validated export license, and (e) in the financing, forwarding, transporting, or other servicing of exports from the United States pursuant to any validated export licenses.

(3) Such denial of export privileges shall extend not only to the named respondents, and each of them, but also to any person, firm, corporation, or other business organization with which they or any of them may be now or hereafter related by ownership, control, position of responsibility, or other connection in the conduct of trade involving exports under validated export licenses from the United States or services connected therewith.

(4) This order shall extend for a period of fifteen (15) months from the date hereof: *Provided, however,* That upon the expiration of six (6) months from the date of this order, the order shall be suspended for the balance of the fifteen months and the export privileges denied herein shall be restored to respondents. In the event, however, that such respondents or any of them at any time during the fifteen-month period covered by this order knowingly violate any of the provisions of this order or any of the Office of International Trade regulations, the Office of International Trade may summarily at such time as it determines such violation occurred, issue an order which denies, to the respondent or respondents who have violated, all export privileges for the full nine-month period which has been suspended, without limiting thereby the Office of International Trade from instituting any further action based on such violation.

(5) No person or business organization shall knowingly (a) apply for or obtain any license, shipper's export declaration, bill of lading, or other export control document relating to any validated export license exportation from the United States of commodities, or any export control or shipping documents pertaining to exports to Canada, to or for any of the respondents or those persons and business organizations covered in paragraph (3) hereinabove; or (b) order, receive, service or otherwise act as a party or as a representative of a party to any validated license exportation of commodities from the United States, or of exports to Canada, in such manner that any of the aforementioned respondents or those persons and business organizations covered in paragraph (3) hereinabove will directly or indirectly obtain any benefit therefrom, without prior disclosure of such facts to, and specific authorization of, the Office of International Trade.

Dated: November 12, 1952.

JOHN C. BORTON,
Assistant Director
for Export Supply.

[F. R. Doc. 52-12246; Filed, Nov. 14, 1952; 8:54 a. m.]

FEDERAL POWER COMMISSION

[Docket No. E-6458]

GULF STATES UTILITIES CO.

NOTICE OF ORDER AUTHORIZING ISSUANCE OF SECURITIES

NOVEMBER 10, 1952.

Notice is hereby given that on November 7, 1952, the Federal Power Commission issued its order entered November 7, 1952, authorizing issuance of securities in the above-entitled matter.

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

[F. R. Doc. 52-12205; Filed, Nov. 14, 1952; 8:47 a. m.]

[Docket No. G-1319]

ALGONQUIN GAS TRANSMISSION CO.

ORDER GRANTING REQUEST FOR RECONSIDERATION AND FIXING DATE FOR ORAL ARGUMENT

NOVEMBER 7, 1952.

On October 21, 1952, Algonquin Gas Transmission Company (Algonquin) filed an application, pursuant to section 7 of the Natural Gas Act, § 157.17 of the Commission's rules and regulations and "the inherent and implied power of the Commission," for a temporary certificate authorizing the construction and operating of a natural-gas pipeline system extending from an interconnection with the pipeline system of Texas Eastern Transmission Corporation near Lambertville, N. J., to a point near Boston, Mass., and to deliver and sell natural gas to distributing companies and communities in New Jersey, Connecticut, Massachusetts, and Rhode Island.

On October 31, 1952, the Commission issued an order dismissing the aforesaid application because of the Commission's conclusion that said application "does not come within the purview of the authority of this Commission to grant."

On November 4, 1952, Algonquin filed an "Application for Rehearing, Reconsideration and Vacation of the Order of the Commission issued October 31, 1952, and for Oral Argument thereon before the Commission sitting en banc." In its application, Algonquin prays for reconsideration of the aforesaid order and for oral argument before the Commission sitting en banc.

The Commission finds: It is appropriate in carrying out the provisions of the Natural Gas Act that Algonquin's request that the Commission's order issued October 31, 1952, be reconsidered and its request for oral argument be granted, as hereinafter ordered.

The Commission orders:

(A) The application filed by Algonquin on November 4, 1952, requesting reconsideration of the order issued October 31, 1952, and oral argument thereon be and the same hereby is granted.

(B) The single issue of whether or not the application filed by Algonquin on October 21, 1952, for a temporary certificate of public convenience and necessity comes within the purview of the authority of this Commission to grant be and the same is hereby set for argument before the Commission on November 24, 1952, at 10:00 a. m., e. s. t., in the Hearing Room, Federal Power Commission, 1800 Pennsylvania Avenue NW., Washington, D. C.

(C) Each party to the proceedings in Docket No. G-1319 desiring to participate in the oral argument hereinbefore ordered shall notify the Secretary of the Commission of the amount of time desired, on or before November 19, 1952.

Date of issuance: November 10, 1952.

By the Commission.[1]

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

[F. R. Doc. 52-12203; Filed, Nov. 14, 1952; 8:47 a. m.]

[Docket Nos. G-1319, G-1568, G-1012, G-1554, G-1558, G-1559, G-1560, G-1576, G-1584, G-1655, G-2077]

ALGONQUIN GAS TRANSMISSION CO. ET AL.

NOTICE OF CONTINUANCE OF HEARING

NOVEMBER 10, 1952.

In the matters of Algonquin Gas Transmission Company, Docket No. G-1319; Northeastern Transmission Company, Docket No. G-1568; Texas Eastern Transmission Corporation, Docket No. G-1012; Portland Gas Light Company, Docket No. G-1554; Biddeford and Saco Gas Company, Docket No. G-1558; Gas Service, Incorporated, Docket No. G-1559; Allied New Hampshire Gas Company, Docket No. G-1560; Greenfield Gas Light Company, Docket No. G-1576; Gardner Gas Fuel and Light Company, Docket No. G-1584; Athol Gas Company, Docket No. G-1655; Blackstone Valley Gas and Electric Company, Docket No. G-2077.

Notice is hereby given that the hearing now scheduled for November 24, 1952, in the above-designated matters, be and it is hereby postponed to November 25, 1952, at 10:00 a. m., in the Commission's Hearing Room, 1800 Pennsylvania Avenue NW., Washington 25, D. C.

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

[F. R. Doc. 52-12202; Filed, Nov. 14, 1952; 8:46 a. m.]

[Docket Nos. G-1810, G-1938, G-1939]

TEXAS-OHIO GAS CO.

NOTICE OF OPINION NO. 238 AND ORDER DENYING APPLICATIONS AND TERMINATING PROCEEDINGS

NOVEMBER 10, 1952.

Notice is hereby given that on November 7, 1952, the Federal Power Commission issued its opinion and order entered November 6, 1952, in the above-entitled matters, denying applications in Docket Nos. G-1810 and G-1938, and terminating proceedings in Docket No. G-1939.

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

[F. R. Doc. 52-12206; Filed, Nov. 14, 1952; 8:47 a. m.]

[1] Opinion of Commissioner Buchanan filed as part of the original document.

[Docket No. G-2020]

LONE STAR GAS CO.

ORDER AMENDING ORDER FIXING DATE OF HEARING

NOVEMBER 7, 1952.

On October 31, 1952, the Commission issued an order in the above-entitled proceeding fixing date for hearing under the shortened procedure provided by the Commission's rules.

The first paragraph of said order inadvertently contained misstatements of fact.

The Commission orders: The first paragraph of the Commission's order issued October 31, 1952 be and it is hereby amended to read as follows:

On August 1, 1952, Lone Star Gas Company (Applicant), a Texas Corporation having its principal place of business at Dallas, Texas, filed an application for permission and approval pursuant to section 7 (b) of the Natural Gas Act, to abandon and reclaim for use elsewhere on its system approximately 14.67 miles of 16-inch pipeline and 20.72 miles of 12-inch pipeline constituting segments of pipeline acquired by Applicant pursuant to a certificate issued to it by Commission order issued on March 27, 1952, in Docket Nos. G-1878 and G-1889, as more fully described in the application which is on file with the Commission and open to public inspection.

Date of issuance: November 10, 1952.

By the Commission.

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

[F. R. Doc. 52-12209; Filed, Nov. 14, 1952; 8:47 a. m.]

[Docket No. G-2036]

UNITED FUEL GAS CO.

ORDER FIXING DATE OF HEARING

NOVEMBER 6, 1952.

On August 29, 1952, United Fuel Gas Company (Applicant) a West Virginia corporation having its principal place of business at Charleston, W. Va., filed an application pursuant to section 7 of the Natural Gas Act, for a certificate of public convenience and necessity authorizing the construction and operation of certain natural-gas transmission facilities, all as more fully described in said application.

The Commission finds: This proceeding is a proper one for disposition under the provisions of § 1.32 (b) (18 CFR 1.32 (b)) of the Commission's rules of practice and procedure, Applicant having requested that the application be heard under the shortened procedure provided by the aforesaid rules for noncontested proceedings, and no request to be heard, protest or petition having been filed sub-

sequent to the giving of due notice of the filing of the application, including publication in the FEDERAL REGISTER on September 13, 1952 (17 F. R. 8280).

The Commission orders:

(A) Pursuant to the authority contained in and subject to the jurisdiction conferred upon the Federal Power Commission by sections 7 and 15 of the Natural Gas Act, and the Commission's rules of practice and procedure, a hearing be held on November 25, 1952, at 9:45 a. m., e. s. t. in the Hearing Room of the Federal Power Commission, 1800 Pennsylvania Avenue NW., Washington, D. C., concerning the matters involved and the issues presented by such application: *Provided, however,* That the Commission may, after a noncontested hearing, forthwith dispose of the proceeding pursuant to the provisions of § 1.32 (b) of the Commission's rules of practice and procedure.

(B) Interested State commissions may participate as provided by §§ 1.8 and 1.37 (f) (18 CFR 1.8 and 1.37 (f)) of the said rules of practice and procedure.

Date of issuance: November 10, 1952.

By the Commission.

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

[F. R. Doc. 52-12208; Filed, Nov. 14, 1952; 8:47 a. m.]

[Docket No. G-2082]

COMMERCIAL GAS PIPELINE CO.

NOTICE OF APPLICATION

NOVEMBER 10, 1952.

Take notice that on October 24, 1952, the Commercial Gas Pipeline Company (Applicant), a Kansas corporation having its principal office in Prescott, Kans., filed an application pursuant to section 7 (b) of the Natural Gas Act for permission and approval to (a) abandon by sale and (b) abandon and remove the following described natural-gas facilities:

Abandon by sale:

1. A 4-inch and 5-inch gas transmission line connection with the Cities Service Gas line at the Southeast corner of Section 23, Township 26 South, Range 21 East, Bourbon County, Kansas, thence North along the West side of Sections 23, 14, 11, and 2, Township 26 South, Range 21 East, thence North along the West line of Sections 36, 26, 23, 11, and 2, Township 25 South, Range 21 East, and along the West lines of Sections 35, 26, and 23, Township 24 South, Range 21 East, all in Bourbon County, Kansas;

Thence along the North line of Section 23, to the Northeast corner thereof, thence North along the West line of Section 13 to approximately the center of Section 12, thence in a northeasterly direction diagonally across Section 12 of Township 24 South, Range 21 East, and continuing in a diagonal direction Northeasterly across Section 6, to the Northeast corner of Section 6, Township 24 South, Range 22 East, then northerly along the East line of Section 31, to the Northeast corner of said section, then Northeasterly across Section 29 to the Northeast corner thereof, thence North along the East lines of Sections 20, 17, 8, and 5 to the Northeast corner thereof at the City Gate of the Town of Blue Mound, Kansas, Township 23 South, Range 22 East.

2. A 3-inch gas transmission line connecting with the aforementioned line at the Northeast corner of Section 22, Township 24 South, Range 21 East, thence West along the North side of Sections 22, 21, 20, and 19, Township 24 South, Range 21 East, thence West along the North line of Section 24, Township 24 South, Range 20 East, thence South along the West line of Sections 24 and 25, to the Towns of Moran, Kansas, in Township 24 South, Range 20 East.

Abandon and remove:

(3) Beginning at the West edge of the Town of Mapleton, Kansas, at approximately the Northeast corner of the Northwest Quarter, Section 28, Township 23 South, Range 23 East; running thence West along public highway to a point near the Southwest corner of the Southeast Quarter of Section 22, Township 23 South, Range 22 East, a distance of approximately 6½ miles, all in Bourbon County, Kansas.

Applicant proposes to abandon by sale the facilities described in (1) and (2) above to Southeastern Kansas Gas Company, Inc. (Applicant at Docket No. G-1891 for a certificate to acquire and operate), and to abandon and remove the facilities described in (3) above.

The application recites that Applicant proposes to dispose of its distribution systems in the towns of Bronson and Moran, Kans., together with properties and equipment appurtenant and incident thereto; and that in this connection an agreement has been consummated with Southeastern Kansas Gas Company, Inc.

The application further recites:

(a) That in 1946 Applicant owned and operated 7 disconnected pipelines, constructed in part, and in part acquired by purchase from one J. S. McLaughlin and Eastern Kansas Pipe Line Company. In connection with the acquisition of facilities from J. S. McLaughlin, a transmission line and two distribution systems in the State of Missouri were acquired by the Cyr Gas and Drilling Company (operated as a subsidiary of Applicant until 1951). In August 1951, the Missouri Western Gas Company purchased the physical assets of Cyr Gas and Drilling Company.

(b) Applicant has disposed of the facilities described in (3) above and has negotiated a sales agreement with Southeastern (G-1891) for the sale of the facilities and properties described in (1) and (2) above.

Protests or petitions to intervene may be filed with the Federal Power Commission, Washington 25, D. C., in accordance with the rules of practice and procedure (18 CFR 1.8 or 1.10) on or before the 28th day of November 1952.

The application is on file with the Commission for public inspection.

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

[F. R. Doc. 52-12201; Filed, Nov. 14, 1952; 8:46 a. m.]

[Docket No. G-2085]

NORTHERN NATURAL GAS CO.

ORDER INSTITUTING INVESTIGATION, TO SHOW CAUSE, AND FIXING DATE OF HEARING

NOVEMBER 7, 1952.

The Commission, In the Matter of Northern Natural Gas Company, Docket No. G-1618, by its Opinion No. 230 and order issued June 24, 1952, as amended by Opinion No. 230-A and order issued October 28, 1952, granted, upon the conditions therein specified, Northern Natural Gas Company (Northern) a certificate of public convenience and necessity pursuant to section 7 of the Natural Gas Act authorizing the construction and operation of additional natural-gas pipeline facilities designed to increase Northern's delivery capacity north of Kansas from approximately 600,000 Mcf to 825,000 Mcf per day.[1]

The aforesaid order issued June 24, 1952, as amended, provided in paragraph (C) thereof in part as follows:

(C) As a condition attached to the exercise of the rights granted under the certificate herein, Northern shall:

1) Not, without prior Commission approval, alienate, sell or transfer the natural gas reserves disclosed in the record of this proceeding as being owned or controlled by Northern, as long as natural gas may be economically produced therefrom for rendition of the service herein authorized: *Provided, however,* That nothing contained in this order shall be construed to prevent the normal abandonment or trading of leases or wells for the purpose of improving Northern's gas reserve position or for the purpose of obtaining more economic or more efficient gas production operations, for rendering the service herein authorized, so long as such trading or abandonment of leases or wells is of the form and nature heretofore consummated by Northern, such as are reflected by the record in this proceeding, incident to its acquisition and development of the gas leases and wells disclosed by the record herein to be owned by it in the Panhandle, Hugoton and Otis gas fields;

* * * * *

(7) Not transfer the certificate herein issued, and it shall be effective only so long as Northern continues the operations hereby authorized in accordance with the provisions and requirements of the Natural Gas Act, this order, and of any pertinent rules, regulations, or orders heretofore or hereafter issued by the Commission;

On November 5, 1952, Northern filed in Docket No. G-1618, a telegram and a letter, both dated November 4, 1952, wherein it advised the Commission, among other things, that as of October 31, 1952, Northern sold and transferred to Northern Natural Gas Producing Company, a wholly owned subsidiary of Northern, all of the gas leases and wells owned by Northern as of that date.

On November 7, 1952, the Commission by telegram advised Northern as follows:

"Your telegram of November 4, 1952, in Docket No. G-1618 states that as of October 31, 1952, Northern Natural Gas Company sold and transferred to Northern Natural Gas Producing Company, a wholly-owned subsidiary of Northern Natural Gas Company, all of the gas leases and wells owned by Northern Natural Gas Company as of that date. As you know, the Commission's order issued

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[1] On June 27, and August 9, 1951, the Commission issued in Docket No. G-1618, without prejudice to its final determination of the application therein, temporary certificates of public convenience and necessity authorizing Northern at its own risk to construct and operate certain of the facilities proposed in Docket No. G-1618 to increase its system capacity north of Kansas from 600,000 to 675,000 Mcf of natural gas per day. Pursuant thereto Northern later in 1951 constructed and placed in operation such facilities.

in Docket G–1618 on June 24, 1952, as amended by the order issued on October 28, 1952, provides in subparagraph (C) (1) that, as a condition attached to the exercise of the rights granted under the certificate issued therein, Northern shall not, without prior Commission approval, alienate, sell or transfer the natural gas reserves disclosed in the record of that proceeding as being owned or controlled by Northern, as long as natural gas may be economically produced therefrom for the rendition of the service authorized by the certificate therein granted, subject to a stated proviso respecting normal abandonment or trading gas leases and wells for the purposes and of the form and nature there specified. Furthermore, as a condition, that order provided in subparagraph (C) (7) that, among other things, the certificate issued shall be effective only so long as Northern continues the operations thereby authorized in accordance with the specified provisions and requirements, including those of the order issued in Docket G–1618 on June 24, 1952, as amended. Assuming solely for purposes of this notice to you that the relevant facts are as stated in your telegram of November 4, 1952, you are advised that it now appears to the Commission that any operation after October 31, 1952, of any of the G–1618 facilities constructed under temporary authorization issued in that docket and heretofore operated either under such temporary authorization or under the authorization of the certificate issued October 28, 1952, or any construction or operation of the G–1618 facilities after October 31, 1952, is without certificate authorization from this Commission and accordingly in contravention of the requirements of the Natural Gas Act, including particularly Section 7 thereof, since it appears that the acts by Northern as stated in telegram of November 4, 1952, have rendered ineffective the certificate issued by the Commission's order issued June 24, 1952, as amended, by reason of the express provisions of the subparagraphs of said order referred to above. You are further notified that the Commission has adopted an order instituting an investigation, calling on Northern to show cause why the certificate in Docket No. G–1618 should not be found to be ineffective and accordingly without force and effect or should be revoked, and fixing date of hearing, said hearing to commence on November 20, 1952.

Upon consideration of the Commission's opinions and orders issued in Docket No. G–1618 and the matters hereinbefore referred to, the Commission finds:

(1) It is necessary and desirable in the public interest in carrying out the provisions of the Natural Gas Act and as an aid in the enforcement of the provisions of that Act that an investigation be instituted, that Northern be required to show cause, and that a hearing be held, all as hereinafter provided and ordered.

(2) It is reasonable and good cause exists for holding a public hearing, as hereinafter ordered, on less than 15 days' notice, because expeditious determination of the matters involved is required by the public interest in light of considerations set forth in the Commission's opinions and orders issued in Docket No. G–1618.

The Commission, acting pursuant to the authority contained in and subject to the jurisdiction conferred upon the Federal Power Commission by the Natural Gas Act, particularly sections 7, 14, 15, and 16 thereof, orders:

(A) An investigation be and the same hereby is instituted to determine all relevant facts respecting the sale and transfer by Northern of all of its gas leases and wells as reported by it to the Commission in its telegram and letter dated November 4, 1952, in Docket No. G–1618, and whether such sale and transfer constitute a violation of any of the terms and conditions specified in the Commission's order in Docket No. G–1618 issued June 24, 1952, as amended by order issued October 28, 1952, including particularly subparagraph (C) (1).

(B) Northern show cause, if any there be, why the Commission should not find and determine that: (1) Northern by its acts in selling and transferring all of its gas leases and wells, as announced in its telegram of November 4, 1952, in Docket No. G–1618, has so violated the express terms and conditions of the Commission's order issued on June 24, 1952, in Docket No. G–1618, as amended by order issued October 28, 1952, that the certificate issued in such dockets is ineffective and accordingly without force and effect; or (2) Northern by its acts and conduct has removed such a substantial portion of the basis upon which was predicated issuance of the certificate in Docket No. G–1618 that such certificate should be revoked.

(C) A public hearing be held commencing on November 20, 1952, at 10:00 a. m., e. s. t., in the Hearing Room of the Federal Power Commission, 1800 Pennsylvania Avenue NW., Washington, D. C., with respect to the matters involved and the issues presented in paragraphs (A) and (B) hereof.

(D) Copies of this order be served on Northern Natural Gas Company, its resale customers, and the parties to the proceeding in Docket No. G–1618.

(E) The interveners in the proceeding in Docket No. G–1618, be and the same hereby are permitted to become interveners in this proceeding, subject to the rules and regulations of the Commission; *Provided, however*, That the admission of such interveners shall not be construed as recognition by the Commission that they or any of them might be agrieved because of any order or orders of the Commission entered in this proceeding.

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

Date of issuance: November 10, 1952.

By the Commission [1]

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

[F. R. Doc. 52–12204; Filed, Nov. 14, 1952; 8:47 a. m.]

[Project No. 1505]

MOSINEE PAPER MILLS CO.

NOTICE OF ORDER GRANTING REQUEST FOR WITHDRAWAL OF INCOMPLETE APPLICATION FOR LICENSE (MAJOR)

NOVEMBER 10, 1952.

Notice is hereby given that on November 7, 1952, the Federal Power Commission issued its order entered November 6, 1952, granting request for withdrawal of incomplete application for license (Major) in the above-entitled matter.

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

[F. R. Doc. 52–12207; Filed, Nov. 14, 1952; 8:47 a. m.]

SECURITIES AND EXCHANGE COMMISSION

[File No. 54–191]

STANDARD GAS AND ELECTRIC CO. AND PHILADELPHIA CO.

ORDER RELEASING JURISDICTION WITH RESPECT TO EMPLOYMENT OF EXCHANGE AGENT

NOVEMBER 10, 1952.

Standard Gas and Electric Company ("Standard"), a registered holding company, having filed a plan pursuant to section 11 (e) of the act, Step I of which plan proposes the retirement of Standard's Prior Preference Stocks through the distribution of portfolio common stocks; the Commission having approved said Step I on October 1, 1952; and the United States District Court for the District of Delaware on November 7, 1952, having approved and ordered the enforcement of said Step I;

The Commission's order dated October 1, 1952 (Holding Company Act Release No. 11510), having reserved jurisdiction with respect to the selection and employment by Standard of the Exchange Agent provided for in Step I;

Standard having filed an amendment on November 10, 1952, stating that it has selected Continental Illinois National Bank and Trust Company of Chicago, Ill., as the Exchange Agent under Step I;

It appearing to the Commission from said amendment and the exhibits attached thereto that competitive conditions were maintained by Standard in the selection of the Exchange Agent and that it is appropriate to release the jurisdiction heretofore reserved with respect to such matter:

It is ordered, That the jurisdiction heretofore reserved herein with respect to the selection and employment by Standard of the Exchange Agent provided for in said plan be, and the same hereby is, released.

By the Commission.

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

[F. R. Doc. 52–12212; Filed, Nov. 14, 1952; 8:48 a. m.]

[File Nos. 54–205, 59–95]

NORTH AMERICAN CO. ET AL.

ORDER DIRECTING DISSOLUTION AND APPROVING PLAN

OCTOBER 31, 1952.

In the matter of the North American Company, Union Electric Company of Missouri, File No. 54–205; the North American Company, Respondent; File No. 59–95.

[1] Commissioner Draper dissenting for the reasons stated in his dissents in Opinion Nos. 230 and 230–A.

The North American Company ("North American"), a registered holding company, having filed a plan pursuant to section 11 (e) of the Public Utility Holding Company Act of 1935 ("the act") providing, among other things, for its liquidation and dissolution and the distribution of its holdings of the common stock of Union Electric Company of Missouri ("Union") to the North American stockholders over a 2-year period, and the transfer of its cash and unliquidated assets to Union; and Union having joined in the plan to the extent necessary to effect its consummation;

The Commission, by notice and order dated May 5, 1952, having instituted a proceeding pursuant to section 11 (b) (2) of the act with respect to North American, and the Commission having consolidated the proceeding under section 11 (b) (2) with the proceeding under section 11 (e) of the act;

Public hearings having been held after appropriate notice, at which hearings all interested persons were afforded an opportunity to be heard;

North American having requested the Commission to enter an order finding that the plan is necessary to effectuate the provisions of section 11 (b) of the act and is fair and equitable to the persons affected thereby;

North American having further requested the Commission, pursuant to section 11 (e) of the act, to apply to an appropriate court, in accordance with the provisions of section 18 (f) of the act, to enforce and carry out the terms and provisions of the plan;

The Commission being duly advised, and having this day issued its findings and opinion, on the basis of said findings and opinion, and pursuant to the applicable provisions of the act and the rules and regulations thereunder:

It is ordered, That North American take appropriate steps, consistent with the act and the rules and regulations thereunder, to liquidate and dissolve.

It is further ordered, That the plan be, and it hereby is, approved subject to the terms and conditions contained in Rule U-24 of the general rules and regulations promulgated under the act and to the following additional terms and conditions:

1. The order entered herein shall not be operative to authorize the consummation of the transactions proposed in the plan until a court of competent jurisdiction shall, upon application thereto, enter an order enforcing said plan.

2. Within six months from the date or dates of acquisition, Union shall dispose of all securities or other interests in 60 Broadway Building Corporation, North American Utility Securities Corporation, Hevi-Duty Electric Company, North American Light & Power Company and Muzak Corporation, or the securities or properties owned by said companies, other than cash or its equivalent, as Union may acquire from North American.

3. Prior to the final distribution of the Union common stock to the stockholders of North American, (i) Union shall, by a charge to its earned surplus account, dispose of $6,211,371 presently included in its investment in its subsidiary, Union Electric Power Company, and appearing on its consolidated balance sheet under the caption "Premium on Securities of Subsidiary", and (ii) North American shall submit to this Commission for its approval North American's definitive proposals with respect to the Union Board of Directors as it will be constituted after the Union stock is all distributed.

4. Prior to the effective date of the plan Union shall file in these proceedings its commitment that neither it nor its subsidiaries will have as an officer or director any person who is also an officer or director of any other company which was formerly a subsidiary of North American.

5. North American shall pay only such fees and expenses in connection with the plan and proceedings relating thereto as the Commission may approve on appropriate application made to it.

6. Jurisdiction be, and it hereby is, secifically reserved with respect to the following matters:

a. The issuance and sale to banks by Union of $20,000,000 principal amount of promissory notes.

b. The contract to be entered into between North American and Union respecting the assumption by Union of the liabilities of North American.

c. The amount of cash to be paid by North American to its stockholders in lieu of fractional shares of Union common stock which would otherwise be issued to such stockholders.

d. The terms and provisions of the assistance to be provided by North American to its stockholders receiving four shares or less of Union common stock, in interim distributions, to enable such stockholders to dispose of such shares without brokerage charges or commissions.

e. The supervision of the efforts to be made by North American and its successor in interest to locate the holders of North American common stock, which stock is to be exchanged for Union $10 par value common stock under the provisions of the plan.

f. The entertaining of such further proceedings, entering of such further orders and the taking of such other action as may be necessary or appropriate in connection with the plan, the transactions incident thereto and the consummation thereof.

By the Commission.

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

[F. R. Doc. 52-12211; Filed, Nov. 14, 1952; 8:48 a. m.]

[File No. 59-15]

NORTHERN NEW ENGLAND CO. AND NEW ENGLAND PUBLIC SERVICE CO.

NOTICE OF FILING AND ORDER FOR HEARING ON PLAN FOR LIQUIDATION OF REGISTERED HOLDING COMPANY

NOVEMBER 10, 1952.

Notice is hereby given that New England Public Service Company ("NEPSCO"), a registered holding company and a subsidiary company of Northern New England Company ("Northern"), also a registered holding company, has filed, under section 11 (e) of the Public Utility Holding Company Act of 1935 ("act"), an amended plan for liquidation and dissolution dated November 4, 1952 ("Plan" or "present Plan"). On September 3, 1952, NEPSCO and the representatives of the various committees for the preferred and common stocks of NEPSCO and for the shareholders of Northern, and the representative of an individual preferred shareholder of NEPSCO, agreed to a compromise proposal with respect to the then pending plan for the liquidation and dissolution of NEPSCO. The stated purpose of the Plan dated November 4, 1952, is to complete compliance with the Commission's order of May 2, 1941, by effecting the liquidation and dissolution of NEPSCO. It is stated that said Plan is designed to put into effect the substance of said compromise agreement and thereby expedite this proceeding.

All interested persons are referred to the Plan of NEPSCO and the application for the approval thereof, which are on file in the offices of this Commission, for a full statement of the transactions therein proposed, which are summarized as follows:

1. The effective date of the Plan ("effective date") shall be March 15, 1953.

2. The consummation date of the Plan ("consummation date") shall be selected by NEPSCO and shall be not more than 90 days after the entry by the United States District Court for the District of Maine of an order enforcing the Plan, or if such order shall be appealed and a stay obtained, then within 90 days after such order shall become final upon appeal.

3. (a) NEPSCO will distribute its portfolio securities among its stockholders as hereinafter provided in the approximate proportion of 82 percent to the holders of preferred stock and 18 percent to the holders of its common stock.

(b) It is contemplated that regular current quarterly dividends on NEPSCO's preferred stock will continue to be paid until the consummation date.

(c) On the consummation date, NEPSCO will distribute to and among the holders of its preferred stock 866,402 shares of Central Maine Power Company ("Central Maine"), 189,091.5 shares of Central Vermont Public Service Corporation ("Central Vermont") and 404,320.7 shares of Public Service Company of New Hampshire ("New Hampshire"). For each share of NEPSCO preferred stock, the holder will receive the following shares of the portfolio stocks, subject to the provisions as to fractions of a share hereinafter set forth:

	Shares of common stock		
	Central Maine	Central Vermont	New Hampshire
NEPSCO preferred stock:			
$7 dividend series	6.0	1.3	2.8
$6 dividend series	5.25	1.15	2.45
Adjustment series	6.0	1.3	2.8

The shares of $6 Convertible Preferred Stock, of which five shares are outstanding, are exchangeable on a share for share basis for the $6 Dividend Series stock. Holders of the $6 Convertible Preferred Stock are not entitled to dividends nor to any voting rights nor to any rights as a stockholder whatsoever, except the right to such exchange. They will participate in this Plan only if they exercise their rights to make such exchange. The holders of NEPSCO's preferred stock shall be entitled only to the distribution provided in this Paragraph 3, which shall be in full satisfaction and discharge of all of their claims against, and interests in, NEPSCO and its assets. Certain dividend adjustments are provided for depending on whether the consummation date is on or before the effective date or is after the effective date. All of NEPSCO's debts and liabilities, including liquidation fees and expenses and fees and expenses in connection with this and prior plans, will be paid from NEPSCO's assets remaining after distribution to holders of NEPSCO's preferred stock.

(d) On the consummation date NEPSCO will distribute to and among the holders of common stock 182,600 shares of Central Maine, 38,442.1 shares of Central Vermont and 86,494.7 shares of New Hampshire. For each share of NEPSCO's common stock the holder will receive the following shares of portfolio stocks, subject to the provisions as to fractions of a share hereinafter set forth:

	Shares of common stock		
	Central Maine	Central Vermont	New Hampshire
NEPSCO common stock.....	19/100	4/100	9/100

Such distribution will result in 6,179 shares of Central Maine, 4,134.9 shares of Central Vermont and 3,041.4 shares of New Hampshire remaining available for sale to provide in part the cash estimated to be required for NEPSCO's debts and liabilities. Prior to the consummation date, NEPSCO will sell such available shares. NEPSCO estimates that upon such sale, it will have sufficient funds, together with such funds which it may accumulate prior to its liquidation, to pay all of its debts and liabilities, including fees and expenses in connection with this plan and prior plans. NEPSCO will pay such fees and expenses in connection with this Plan and prior plans as the Commission may determine, award or allocate upon the petition of any interested person, but not more than the amounts so determined, awarded or allocated. To the extent, if any, that NEPSCO's debts and liabilities, including liquidation fees and expenses and fees and expenses in connection with this and prior plans, are less than the assets remaining after the distribution of the portfolio stocks, and balance of such assets will be distributed to and among the holders of NEPSCO's common stock.

4. (a) Not later than 30 days prior to the consummation date, NEPSCO will appoint a bank or trust company approved by the Commission to act as liquidation trustee and to make the distributions provided for in the Plan.

(b) No fractions of a share of the stock of Central Maine, Central Vermont or New Hampshire will be issued, but in each case the Liquidation Trustee will issue bearer scrip certificates which, when surrendered, together with one or more similar certificates aggregating at least one whole share, will entitle the holder, at any time during a period commencing on the consummation date and ending one year thereafter, to a stock certificate for the number of whole shares represented by the scrip certificates surrendered and a new scrip certificate for any remaining fractions. Scrip certificates shall not entitle the holder thereof to any rights as a stockholder, or to the distribution of portfolio stocks under this Plan, unless and until the scrip is combined and exchanged for certificates for one or more full shares within one year from the consummation date. Scrip certificates will contain a provision to the effect that holders thereof may direct the Liquidation Trustee during the said period of one year to sell the same for the account of the holder or to purchase for the account of the holder additional certificates to make, together with the scrip certificates aggregating less than a full share then held, one full share, without charge or commission to the holder.

At the expiration of said period of 1 year, the Liquidation Trustee shall convert into cash, through either public or private sale, a number of shares of portfolio stocks equal to the aggregate number of shares represented by the then outstanding scrip certificates, disregarding any fractional shares. Holders of scrip certificates shall thereupon, and until the end of a period of 5 years from and after the consummation date, be entitled to present such scrip certificates to the Liquidation Trustee and receive in payment and cancellation of the same such sum of money as may be represented by such scrip certificates, the amount thereof to be determined by the Liquidation Trustee on the basis of the net proceeds received by it from the sale, authorized in this paragraph, of the shares of portfolio stocks.

(c) The right of holders of preferred stock and of holders of common stock of NEPSCO, and of the holders of scrip certificates issued under, and subject to the provisions of paragraph 4 (b) above, to receive the distributions provided by this plan, other than the distribution provided in this paragraph below, shall expire at the end of a period of 5 years from and after the consummation date. Upon the expiration of said 5-year period, the Liquidation Trustee shall convert into cash, in such manner as it may determine, all of the unclaimed portfolio stocks remaining in its hands and promptly thereafter shall distribute such cash (and any other cash in its hands available for distribution) pro rata to and among the former holders of common stock of NEPSCO who, pursuant to this Plan, shall have surrendered their certificates therefor prior to the expiration of said 5-year period. For this purpose, the Liquidation Trustee shall keep an authentic list of the holders of common stock of NEPSCO who have so surrendered their certificates for cancellation.

(d) NEPSCO will pay to the Liquidation Trustee sufficient cash to provide for the payment of the latter's expenses incurred in carrying out this Plan and reasonable compensation for his services hereunder.

(e) Each check issued and delivered by the Liquidation Trustee to holders of NEPSCO's stocks or of scrip certificates shall be and become void unless presented for payment at or before the expiration of 5 years from the consummation date, or within 120 days after its date, whichever shall be later, and each such check shall contain an appropriate legend to this effect. Any funds, represented by checks which have become void, shall be distributed to NEPSCO's utility subsidiaries in the proportion of 61 percent to Central Maine, 10 percent to Central Vermont and 29 percent to New Hampshire.

5. As soon as NEPSCO shall have made the portfolio stocks and any cash available to the holders of its preferred stock and common stock as herein provided, and shall have paid or provided for the payment of its debts and liabilities, including liquidation fees and expenses, and fees and expenses in connection with this and prior plans, it will initiate proceedings under Maine law for its dissolution and will pursue the same with due diligence to the end that it will cease to exist as a corporation as soon as orderly procedure will permit.

6. Provisions with respect to the directors of NEPSCO's subsidiary corporations will be supplied by amendment.

7. Provisions with respect to NEPSCO Services, Inc., all of the securities of which are owned by NEPSCO's subsidiary corporations, will be supplied by amendment.

8. Appendix II to the Plan contains proposals for the amendment of NEPSCO's Amended Plan for Corporate Simplification by Retirement of Prior Lien Stock, dated March 8, 1947, so that all rights of the holders of NEPSCO's Prior Lien Preferred stock to receive cash and Certificates of Contingent Interest shall cease at the expiration of 5 years from the consummation date of the present Plan, and so that the date at which the Certificates of Contingent Interest shall become void shall be extended from January 29, 1956, to the expiration of 5 years from the consummation date of the present Plan, and it is further provided that any funds remaining in the hands of the said trustee at the expiration of said period, including those payable to NEPSCO in accordance with the terms of the escrow agreement securing payments to the holders of said Certificates of Contingent Interest, shall be transferred to the Liquidation Trustee under NEPSCO's present Plan. Said Liquidation Trustee shall distribute such funds to those holders of certificates for common stock of NEPSCO who shall have surrendered same in accordance with NEPSCO's present Plan.

9. NEPSCO will request the Commission to apply to an appropriate District

Court to enforce and carry out the terms and provisions of the Plan and will also request that the orders of the Commission relating to the distribution pursuant to the plan contain the recitals and other provisions necessary to bring the transaction involved herein under section 1808 (f) and Supplement R of the Internal Revenue Code. The Plan states that NEPSCO is informed that Northern, a registered holding company of which NEPSCO is a subsidiary company, will seasonably file a plan for liquidation and dissolution under section 11 (e) of the act so that such plan may be considered and hearings held thereon concurrently with hearings on this plan or as the Commission may order.

10. NEPSCO reserves the right to amend this Plan at any time and from time to time, with the approval of the other parties to the stipulation entered into on September 3, 1952, but if the Securities and Exchange Commission shall at the time have approved this Plan, then only with the approval of the Commission, and if the court referred to above shall at the time also have approved this Plan, then only with the approval of the Commission and of said court.

The Commission being required by the provisions of section 11 (e) of the act before approving any plan submitted thereunder to find, after notice and opportunity for hearing that the plan, as submitted, or as modified, is necessary to effectuate the provisions of subsection (b) of section 11 of the act and is fair and equitable to the persons affected thereby; and it appearing to the Commission that it is appropriate in the public interest and in the interest of investors and consumers that notice be given and a hearing be held with respect to said plan to afford all interested persons an opportunity to be heard with respect thereto, and that said plan shall not become effective except pursuant to further order of the Commission:

It is ordered, That a hearing on said Plan, pursuant to the applicable provisions of the act and the rules thereunder be held on December 2, 1952, at 11 a. m., e. s. t., at the offices of the Securities and Exchange Commission, 425 Second Street NW., Washington 25, D. C., in such room as may be designated by the hearing room clerk in Room 193.

It is further ordered, That any person, other than those persons who previously have been granted participation in this proceeding, desiring to be heard in connection with this proceeding, or otherwise participate herein, shall file with the Secretary of the Commission on or before December 1, 1952, his request or application therefor as provided in Rule XVII of the rules of practice of the Commission.

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

The Division of Public Utilities of the Commission having advised the Commission that it has made a preliminary examination of the Plan 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 Plan is necessary to effectuate the provisions of section 11 (b) of the act, and is in conformity with the requirements of the Commission's order of May 2, 1941;

2. Whether the Plan is fair and equitable to the persons affected thereby;

3. Whether the cut-off dates proposed for unsurrendered certificates for Prior Lien Preferred stock and Certificates of Contingent interest are fair and equitable to the persons affected thereby;

4. What provisions should be contained in the Plan relating to the nomination, election and qualification of the Boards of Directors of Central Maine, Central Vermont, and New Hampshire.

5. What provisions should be contained in the Plan in respect to the service contracts of Central Maine, Central Vermont and New Hampshire with Nepsco Services, Inc. and with respect to the continuation of the company last-named as a mutual service company;

6. Whether the accounting entries are proper and conform to sound accounting principles;

7. Whether the fees and expenses and other remuneration which may be claimed in connection with this Plan and prior plans, and transactions incident thereto, are for necessary services and are reasonable in amount;

8. Generally, whether the proposed transactions are in all respects in the public interest and in the interest of investors and consumers and consistent with all applicable requirements of the act and rules thereunder, and whether any terms and conditions should be imposed to satisfy the applicable statutory standards.

It is further ordered, That attention be directed at said hearing to the foregoing issues and such other matters and questions as may be presented by this Plan.

It is further ordered, That jurisdiction be reserved to separate either for hearing, in whole or in part, or for disposition, in whole or in part, any of the issues, questions or matters herein set forth, or which may arise in these proceedings, or to consolidate with these proceedings other filings or matters pertaining to the subject matter of these proceedings, and to take such other action as may appear conducive to an orderly, prompt and economical disposition of the matters involved.

It is further ordered, That the Secretary of the Commission shall give notice of the aforesaid hearing by mailing copies of this notice and order by registered mail to New England Public Service Company, Northern New England Company, Central Maine Power Company, Central Vermont Public Service Corporation, Public Service Company of New Hampshire, The Federal Power Commission, Public Service Commission of New Hampshire, Public Service Commission of Vermont, and Public Utilities Commission of Maine, and to all other persons previously granted participation in these proceedings; and that notice to all other persons shall be given by publication of this notice and order in the FEDERAL REGISTER and by general release of this Commission with respect to this notice and order be distributed to the press and mailed to the mailing list for releases issued under the Public Utility Holding Company Act of 1935.

It is further ordered, That New England Public Service Company give notice of this hearing to all record holders of its preferred and common stocks, to the holders of unsurrendered certificates for Prior Lien Preferred stock and Certificates of Contingent Interest, and to the record shareholders of Northern New England Company by mailing a copy of this notice and order and of the proposed Plan to such security holders at least 10 days prior to the date set for hearing.

By the Commission.

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

[F. R. Doc. 52-12213; Filed, Nov. 14, 1952; 8:48 a. m.]

[File No. 812-795]

ATLAS CORP. AND ITALIAN SUPERPOWER CORP.

NOTICE OF AMENDED APPLICATION

NOVEMBER 12, 1952.

Notice is hereby given that Atlas Corporation ("Atlas") has filed an application pursuant to section 17 (b) of the Investment Company Act of 1940 for an order of the Commission exempting from the provisions of section 17 (a) of the act certain transactions between Atlas Corporation and Istituto per la Ricostruzione Industriale ("IRI") relating to the purchase of certain obligations and securities of Italian Superpower Corporation ("ISP").

The following appears from the application:

Atlas and ISP are closed-end, nondiversified companies of the management type registered under the Investment Company Act of 1940. IRI is an agency of the Italian Government. Atlas and IRI each own 50 percent of the voting stock of ISP and by reason of this fact each is an affiliate of the ISP within the meaning of the act.

The principal items in the balance sheet of ISP as of September 30, 1952, were:

[000's omitted]

Cash in the United States (exclusive of cash held in trust or otherwise for benefit of debenture coupons maturing July 1, 1941 and earlier)	$525
Cash (lire) on deposit in Italy at the official rate of exchange	1,321
Market value (lire) of portfolio securities at the official rate of exchange	12,256
	14,402
Aggregate of principal amount of debentures and accrued interest thereon	14,579

The capitalization and ownership of securities of ISP as of September 30, 1952, adjusted for the recent acquisition by Atlas of certain ISP debentures referred to below was:

	Authorized	Outstanding	Held by IRI	Percent	Held by Atlas	Percent	Held by public	Percent
35-year 6 percent gold debentures, Series A, due 1963	----------	$8,704,000	$3,883,000	44.6	$1,582,000	18.1	$3,239,000	37.2
Coupons on debentures in default—matured Jan. 1, 1942, and subsequent (face amount approximately $675 per $1,000 debenture) estimated.	----------	$5,875,200	$2,621,025	44.6	$1,067,850	18.1	$2,186,325	37.2
Capital stock (all classes, no par value):								
Prior preferred	100,000 shares	----------	----------	----------	----------	----------	----------	----------
$6 cumulative preferred (nonvoting) dividends in arrears $127 per share.	150,000 shares	124,172 shares	115,889 shares	93.3	----------	----------	8,283 shares	6.7
Common, class A (nonvoting)	1,400,000 shares	970,015 shares	359,129 shares	37.0	199,887 shares	20.6	410,999 shares	42.4
Common, class B:								
First series	75,000 shares	75,000 shares	75,000 shares	----------	----------	----------	----------	----------
Second series	75,000 shares	75,000 shares	----------	----------	75,000 shares	----------	----------	----------

Atlas has owned its stock interest in ISP for many years. During the period from July 1, 1952, through October 30, 1952, as a result of a general offer to purchase ISP debentures Atlas acquired at the bid price of 115, $1,582,000 principal amount of such debentures. IRI has owned the shares and debentures held by it for several years.

Atlas proposes to purchase from IRI all of the stock of ISP held by IRI and $815,430 face amount of unpaid coupons attached to ISP debentures which matured July 1, 1949, to July 1, 1952, for $350,000. IRI has agreed to apply such amount to the purchase of a number of shares of Meridionale Electric Company held by ISP having a market value equal to that sum at the time of such purchase.

Following the above transaction ISP is to change its name to Wasatch Corporation, increase its authorized capitalization, reclassify the present common stocks into one class, to change the number of issued and outstanding shares of common stock resulting so that for each 20 shares presently outstanding there shall be only 1 share outstanding, and to change the provisions of the prior preferred stock, none of which is outstanding, to make such stock convertible into common stock, provide for a liquidation preference of $5 per share and in certain other ways. Reference is made to the table below which sets forth certain information with respect to the resulting capitalization of ISP.

ISP will offer to the holders of the $6 cumulative preferred shares the opportunity to exchange such shares (together with all arrears in dividends thereon) for either (a) 1 share of prior preferred stock and 3 shares of common stock (as constituted after the capital changes described above) or (b) 10 shares of common stock. Such offer is to be made as soon as practicable after the filing of the certificate of amendment to the amended certificate of incorporation of ISP and is to remain open for a period of not less than 10 days and not more than 21 days. Atlas has agreed to invest in additional common stock of ISP on or before July 1, 1953, so that the balance sheet of ISP will show assets equal to liabilities plus $5 per share for each share of prior preferred stock outstanding. Atlas may surrender notes held by it, coupons or debentures in satisfaction of such obligation.

In addition Atlas will advance to ISP before December 31, 1952, approximately $1,600,000 (in return for a note or prior preferred stock) to be used together with other ISP funds to pay on January 3, 1953, all the due and unpaid coupons, in amount of $2,234,910, on the $3,239,000 principal amount of debentures held by the public. IRI will not present the coupons held by it for payment prior to January 4, 1954.

Atlas has agreed to convert the coupons in the face amount of $815,430 which will be purchased from IRI into prior preferred stock. In addition, the claim for coupons in the face amount of $1,092,270 (which comprises the coupons which have matured or will mature on January 3, 1953) pertaining to the debentures held by Atlas will be converted into a note of ISP or into prior preferred stock of ISP.

Any note issued by ISP to evidence the advance of funds by Atlas referred to above or issued in exchange for coupons will bear interest at 5 percent, be due in less than one year and will be subordinated to the claims for the principal amount of the debentures in the hands of the public. Such note would be convertible in whole or part into prior preferred stock of ISP.

Atlas has agreed that it will arrange that coupons on the debentures held by the public which mature after January 3, 1953, will be paid before similar coupons on debentures then held by Atlas are paid.

After the steps referred to above and after adjustment for accrual of interest on the debentures to December 31, 1952, the capitalization and ownership of securities of ISP will be as follows. For the purpose of this table it is assumed that the advance by Atlas and the $1,092,270 face amount of coupons referred to above will be represented by a note of ISP, that no shares of $6 cumulative preferred stock have been converted and that no additional investment has been made to provide asset coverage for shares of prior preferred stock.

	Authorized	Outstanding	Held by IRI	Percent	Held by Atlas	Percent	Held by public	Percent
Debentures	----------	$8,704,000	$3,883,000	44.6	$1,582,000	18.2	$3,329,000	37.2
Matured coupons	----------	$1,863,840	$1,863,840	100.0	----------	----------	----------	----------
Notes payable to Atlas	----------	$2,692,270	----------	----------	$2,692,270	100.0	----------	----------
Prior preferred stock	850,000 shares	163,086 shares	----------	----------	163,086 shares	100.0	----------	----------
$6 cumulative preferred stock	150,000 shares	124,172 shares	----------	----------	115,889 shares	93.3	8,283 shares	6.7
Common stock	19,000,000 shares	56,000 shares	----------	----------	35,451 shares	63.3	20,549 shares	36.7

It is intended that on or before January 5, 1954, ISP will exchange certain of its portfolio securities for the $3,883,000 principal amount of debentures and all matured and unmatured coupons thereon then held by IRI. IRI has agreed to such exchange.

In the event the exchange of portfolio securities for debentures results in a diminution of the net assets allocable to the remaining debentures, Atlas has agreed to purchase a sufficient number of shares of prior preferred stock of ISP so that the net assets (per $1,000 debenture) shall be the same immediately after the exchange as before the exchange. Atlas reserves the option to surrender debentures or coupons held by it or to convert a portion of the ISP notes held by it to secure such result.

In the event that for any reason outside the reasonable control of Atlas the above mentioned exchange has not taken place prior to January 4, 1954, Atlas will purchase from IRI and IRI will sell such debentures and coupons for a price of $5,644,000 or a price equal to the market value based upon Milan Stock Exchange quotations of the portfolio securities which were to have been exchanged, whichever price is greater. Atlas will establish an irrevocable letter of credit in favor of IRI to provide for such purchase.

In case of either the exchange or purchase of the debentures and coupons IRI will receive in addition all dividends in cash or stock or other benefits accruing to the subject portfolio securities since January 1, 1952, or the cash equivalent thereof.

In determining the amount of portfolio securities to be exchanged or the price to be paid by Atlas no consideration was given to the claim of ISP against the Italian government pursuant to Article 78 and other applicable provisions of the peace treaty between the United States and Republic of Italy. The claim is for loss suffered by ISP as a result of the war by reason of injury or damage to property in Italy. It is represented that the ultimate value of the claim cannot be estimated at this time. The agreement in connection with the proposed transactions provides that in the event that the claim is not assigned to IRI or waived in favor of the Italian government or in any way extinguished and compensation is granted to ISP that IRI will receive as follows: 44.6 percent of the first $1,535,989 received on the war claim and 93 percent of all amounts received in excess of that amount.

The terms of the agreements providing for the above transactions are specifically conditioned upon the issuance by

the Commission of an order exempting the transactions from the provisions of section 17 (a) of the Investment Company Act of 1940. If no such order has been issued within 180 days from May 31, 1952, the agreements become null and void.

All interested persons are referred to the application which is on file in the office of the Commission for a detailed statement of the proposed transactions and the matters of fact and law asserted.

Notice is further given that an order granting the application may be issued by the Commission on or at any time after November 28, 1952, unless prior thereto a hearing upon the application is ordered by this Commission, as provided in Rule N-5 of the rules and regulations promulgated under the act. Any interested person may submit to the Commission in writing, not later than November 26, 1952, 5:30 p. m., his views or any additional facts bearing upon the application or the desirability of a hearing thereon, or a request to the Commission that a hearing be held thereon. Any such communication or request should state briefly the nature of the interest of the person submitting such information or requesting a hearing, the reasons for such request, and the issues of fact or law raised by the application which he desires to controvert. Any such communication or request should be addressed: Secretary, Securities and Exchange Commission, 425 Second Street, NW., Washington 25, D. C.

By the Commission.

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

[F. R. Doc. 52-12248; Filed, Nov. 14, 1952; 8:54 a. m.]

[File No. 70-2945]

OHIO VALLEY ELECTRIC CO. ET AL.

ORDER APPROVING PROPOSAL FOR FINANCING OF NEW OPERATING COMPANIES

NOVEMBER 7, 1952.

In the matter of Ohio Valley Electric Corporation, Indiana-Kentucky Electric Corporation, American Gas and Electric Company, the Cincinnati Gas & Electric Company, Kentucky Utilities Company, Louisville Gas and Electric Company, Ohio Edison Company, the West Penn Electric Company, American Gas and Electric Service Corporation; File No. 70-2945.

American Gas and Electric Company ("American Gas"), a registered holding company, the Cincinnati Gas & Electric Company ("Cincinnati"), a public utility company and an exempt holding company, Kentucky Utilities Company ("Kentucky"), a public utility company and an exempt holding company, Louisville Gas and Electric Company ("Louisville"), a public utility company and an exempt holding company, Ohio Edison Company ("Ohio Edison"), a public utility company and a registered holding company, the West Penn Electric Company ("West Penn Electric"), a registered holding company, Ohio Valley Electric Corporation ("Ohio Valley"), Indiana-Kentucky Electric Corporation ("Indiana-Kentucky"), and American Gas and Electric Service Corporation ("Service Corporation"), a service company subsidiary of American Gas, having filed a joint application-declaration pursuant to sections 6, 7, 9, 10, and 13 of the Public Utility Holding Company Act of 1935 ("act"), and Rules U-90, U-91, and U-100 thereunder, with respect to the issuance of new common stock by Ohio Valley, the acquisition of such stock by American Gas, Cincinnati, Kentucky, Louisville, Ohio Edison, and West Penn Electric, the issuance of common stock by Indiana-Kentucky and its acquisition by Ohio Valley, and the extension to Ohio Valley and Indiana-Kentucky of certain services rendered by Service Corporation; and

A public hearing having been held after appropriate notice, at which applicants-declarants and all interested persons were afforded an opportunity to be heard;

The Commission having this day filed its findings and opinion herein, in which the proposed transactions are more fully set forth, and the Commission having found and determined that the proposed transactions should be permitted at this time, subject to the qualifications set forth in said findings and opinion and to the reservations of jurisdiction hereinafter set forth:

It is ordered, That the joint application-declaration pursuant to sections 6, 7, 9, 10, and 13 of the act be, and it is hereby granted and permitted to become effective, subject to the conditions contained in Rule U-24, and subject to the following additional conditions and reservations of jurisdiction:

(a) That this order and the findings supporting it are made in the light of the present urgent problems of national defense which gave rise to the application-declaration; that the Commission therefore reserves jurisdiction to reopen these proceedings upon notice to the applicants-declarants and to reexamine its findings under section 10 when in its opinion such reexamination shall be appropriate; and that this order is without prejudice to any order which may be entered upon such reexamination;

(b) That upon the giving of such notice the applicants-declarants shall amend their joint application-declaration so as to bring before the Commission the facts as they then exist; that in such reopened proceedings the applicants-declarants shall not make any argument to the effect that the Commission, by making findings in the present setting of urgent demands of national defense, has decided the issues under section 10 which may be presented in the reopened proceedings, but will nevertheless be free to present evidence and to make arguments with respect to the facts as they then exist; and that if the Commission after such further proceedings shall order any one or more of the applicants-declarants to dispose of its or their stock of Ohio Valley or Indiana-Kentucky, such applicant-declarant or applicants-declarants will proceed forthwith to take such steps as may be appropriate to dispose of its or their holdings of common stock of Ohio Valley or Indiana-Kentucky within such time and in such manner as shall be provided in the final order of the Commission, without prejudice to its or their right to seek review of such order;

(c) Jurisdiction is reserved to pass upon the definitive terms of debt securities proposed to be issued by Ohio Valley and by Indiana-Kentucky, and to consider any other appropriate matters in connection with such issuances;

(d) Jurisdiction is reserved to pass upon all fees and expenses, including legal fees, in connection with the proposed transactions;

(e) Continuing jurisdiction is reserved to pass upon any questions presented under section 13 of the act, and the applicable rules thereunder, with respect to the operations of Service Corporation.

By the Commission.

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

[F. R. Doc. 52-12210; Filed, Nov. 14, 1952; 8:48 a. m.]

ECONOMIC STABILIZATION AGENCY

Office of Price Stabilization

CERTAIN REGIONS

LIST OF COMMUNITY CEILING PRICE ORDERS

The following orders under General Overriding Regulation 24, were filed with the Division of the Federal Register on November 6, 1952.

REGION 1

Providence Order 1-G1-2, covering retail prices for certain dry grocery items sold by retailers in the Rhode Island area, filed 2:27 p. m.

Providence Order 1-G2-2, covering retail prices for certain dry grocery items sold by retailers in the Rhode Island area, filed 2:28 p. m.

Providence Order 1-G3-2, covering retail prices for certain dry grocery items sold by retailers in the Rhode Island area, filed 2:28 p. m.

Providence Order 1-G4-2, covering retail prices for certain dry grocery items sold by retailers in the Rhode Island area, filed 2:28 p. m.

Manchester Order 1-G1-2, covering retail prices for certain dry grocery items sold by retailers in the New Hampshire area excepting Coos, Carroll, and Grafton Counties, filed 2:24 p. m.

Manchester Order 1-G2-2, covering retail prices for certain dry grocery items sold by retailers in the New Hampshire area excepting Coos, Carroll, and Grafton Counties, filed 2:24 p. m.

Manchester Order 1-G3-2, covering retail prices for certain dry grocery items sold by retailers in the New Hampshire area excepting Coos, Carroll, and Grafton Counties, filed 2:24 p. m.

Manchester Order 1-G4-2, covering retail prices for certain dry grocery items sold by retailers in the New Hampshire area excepting Coos, Carroll, and Grafton Counties, filed 2:25 p. m.

Manchester Order 1-G4-2, covering retail prices for certain dry grocery items sold by retailers in the New Hampshire area excepting Coos, Carroll, and Grafton Counties, filed 2:25 p. m.

Boston Order 1-G1-2, covering retail ceiling prices for certain dry grocery items sold

by retailers in certain Eastern Massachusetts area, filed 2:25 p. m.

Boston Order 1–G2–2, covering retail ceiling prices for certain dry grocery items sold by retailers in certain Eastern Massachusetts areas, filed 2:26 p. m.

Boston Order 1–G3–2, covering retail ceiling prices for certain dry grocery items sold by retailers in certain Eastern Massachusetts areas, filed 2:27 p. m.

Boston Order 1–G4–2, covering retail ceiling prices for certain dry grocery items sold by retailers in certain Eastern Massachusetts areas, filed 2:27 p. m.

REGION II

New York Order 1–G1–1, Amendment 5, changes certain food items for retail sales in several counties in the State of New York, filed 2:29 p. m.

New York Order 1–G2–1, Amendment 5, changes certain food items for retail sales in several counties in the State of New York, filed 2:29 p. m.

New York Order 1–G3–1, Amendment 5, changes certain food items for retail sales in several counties in the State of New York, filed 2:29 p. m.

New York Order 1–G4–1, Amendment 5, changes certain food items for retail sales in several counties in the State of New York, filed 2:30 p. m.

REGION IV

Richmond Order 1–G1–1, Amendment 1, changes certain food items for retail sales in the Richmond area, filed 2:30 p. m.

Richmond Order 1–G1–1, Amendment 2, changes certain food items for retail sales in the Richmond area, filed 2:30 p. m.

Richmond Order 1–G1–1, Amendment 3, changes and adds certain food items for retail sales in the Richmond area, filed 2:31 p. m.

Richmond Order 1–G1–1, Amendment 4, changes and adds certain food items for retail sales in the Richmond area, filed 2:35 p. m.

Richmond Order 1–G2–1, Amendment 1, changes certain food items for retail sales in the Richmond area, filed 2:31 p. m.

Richmond Order 1–G2–1, Amendment 2, changes certain food items for retail sales in the Richmond area, filed 2:31 p. m.

Richmond Order 1–G2–1, Amendment 3, changes and adds certain food items for retail sales in the Richmond area, filed 2:31 p. m.

Richmond Order 1–G2–1, Amendment 4, changes and adds certain food items for retail sales in the Richmond area, filed 2:35 p. m.

Richmond Order 1–G3–1, Amendment 2, changes certain food items for retail sales in the Richmond area, filed 2:32 p. m.

Richmond Order 1–G3–1, Amendment 3, changes certain food items for retail sales in the Richmond area, filed 2:32 p. m.

Richmond Order 1–G3–1, Amendment 4, changes certain food items for retail sales in the Richmond area, filed 2:32 p. m.

Richmond Order 1–G3–1, Amendment 5, changes and adds certain food items for retail sales in the Richmond area, filed 2:32 p. m.

Richmond Order 1–G3–1, Amendment 6, changes and adds certain food items for retail sales in the Richmond area, filed 2:35 p. m.

Richmond Order 1–G3A–1, Amendment 1, changes certain food items for retail sales in the Richmond area, filed 2:33 p. m.

Richmond Order 1–G3A–1, Amendment 2, changes certain food items for retail sales in the Richmond area, filed 2:33 p. m.

Richmond Order 1–G3A–1, Amendment 3, changes and adds certain food items for retail sales in the Richmond area, filed 2:33 p. m.

Richmond Order 1–G3A–1, Amendment 4, changes and adds certain food items for retail sales in the Richmond area, filed 2:36 p. m.

Richmond Order 1–G4–1, Amendment 2, changes certain food items for retail sales in the Richmond area, filed 2:33 p. m.

Richmond Order 1–G4–1, Amendment 3, changes certain food items for retail sales in the Richmond area, filed 2:33 p. m.

Richmond Order 1–G4–1, Amendment 4, changes certain food items for retail sales in the Richmond area, filed 2:56 p. m.

Richmond Order 1–G4–1, Amendment 5, changes and adds certain food items for retail sales in the Richmond area, filed 2:33 p. m.

Richmond Order 1–G4A–1, Amendment 6, changes and adds certain food items for retail sales in the Richmond area filed 2:36 p. m.

Richmond Order 1–G4A–1, Amendment 1, changes certain food items for retail sales in the Richmond area, filed 2:33 p. m.

Richmond Order 1–G4A–1, Amendment 2, changes certain food items for retail sales in the Richmond area, filed 2:34 p. m.

Richmond Order 1–G4A–1, Amendment 3, changes and adds certain food items for retail sales in the Richmond area, filed 2:34 p. m.

Richmond Order 1–G4A–1, Amendment 4, changes and adds certain food items for retail sales in the Richmond area, filed 2:36 p. m.

REGION V

Columbia Order 1–G1–2, covering retail prices for certain dry grocery items sold by retailers in the Columbia area, filed 2:54 p. m.

Columbia Order 1–G2–2, covering retail prices for certain dry grocery items sold by retailers in the Columbia area, filed 2:54 p. m.

Columbia Order 1–G3–2, covering retail prices for certain dry grocery items sold by retailers in the Columbia area, filed 2:54 p. m.

Columbia Order 1–G3A–2, covering retal prices for certain dry grocery items sold by retailers in the Columbia area, filed 2:55 p. m.

Columbia Order 1–G4–2, covering retail prices for certain dry grocery items sold by retailers in the Columbia area, filed 2:55 p. m.

Columbia Order 1–G4A–2, covering retail prices for certain dry grocery items sold by retailers in the Columbia area, filed 2:56 p. m.

Nashville Order 1–G1–2, covering retail prices for certain dry grocery items sold by retailers in the Nashville area, filed 2:53 p. m.

Nashville Order 1–G2–2, covering retail prices for certain dry grocery items sold by retailers in the Nashville area, filed 2:53 p. m.

Nashville Order 1–G3–2, covering retail prices for certain dry grocery items sold by retailers in the Nashville area, filed 2:53 p. m.

Nashville Order 1–G4–2, covering retail prices for certain dry grocery items sold by retailers in the Nashville area, filed 2:53 p. m.

Nashville Order 1–G4A–2, covering retail prices for certain dry grocery items sold by retailers in the Nashville area, filed 2:54 p. m.

Atlanta Order 1–G1–2, covering retail prices for certain dry grocery items sold by retailers in the Atlanta area, filed 2:50 p. m.

Atlanta Order 1–G2–2, covering retail prices for certain dry grocery items sold by retailers in the Atlanta area, filed 2:51 p. m.

Atlanta Order 1–G3–2, covering retail prices for certain dry grocery items sold by retailers in the Atlanta area, filed 2:52 p. m.

Atlanta Order 1–G3A–2, covering retail prices for certain dry grocery items sold by retailers in the Atlanta area, filed 2:52 p. m.

Atlanta Order 1–G4–2, covering retail prices for certain dry grocery items sold by retailers in the Atlanta area, filed 2:52 p. m.

Atlanta Order 1–G4A–2, covering retail prices for certain day grocery items sold by retailers in the Atlanta area, filed 2:52 p. m.

Montgomery Order 1–G1–2, covering retail prices for certain dry grocery items sold by retailers in the Montgomery area, filed 2:48 p. m.

Montgomery Order 1–G2–2, covering retail prices for certain dry grocery items sold by retailers in the Montgomery area, filed 2:48 p. m.

Montgomery Order 1–G3–2, covering retail prices for certain dry grocery items sold by retailers in the Montgomery area, filed 2:49 p. m.

Montgomery Order 1–G3A–2, covering retail prices for certain dry grocery items sold by retailers in the Montgomery area, filed 2:49 p. m.

Montgomery Order 1–G4–2, covering retail prices for certain dry grocery items sold by retailers in the Montgomery area, filed 2:49 p. m.

Montgomery Order 1–G4A–2, covering retail prices for certain dry grocery items sold by retailers in the Montgomery area, filed 2:50 p. m.

Jackson Order 1–G1–2, covering retail prices for certain dry grocery items sold by retailers in the Jackson area, filed 2:47 p. m.

Jackson Order 1–G2–2, covering retail prices for certain dry grocery items sold by retailers in the Jackson area, filed 2:47 p. m.

Jackson Order I–G3–2, covering retail prices for certain dry grocery items sold by retailers in the Jackson area, filed 2:48 p. m.

Jackson Order I–G4–2, covering retail prices for certain dry grocery items sold by retailers in the Jackson area, filed 2:48 p. m.

Jacksonville Order II–G1–1, covering retail prices for certain dry grocery items sold by retailers in the Tallahassee area, filed 2:45 p. m.

Jacksonville Order II–G1–2, covering retail prices for certain dry grocery items sold by retailers in the Tallahassee area, filed 2: 45 p. m.

Jacksonville Order II–G2–1, covering retail prices for certain dry grocery items sold by retailers in the Tallahassee area, filed 2:46 p. m.

Jacksonville Order II–G2–2, covering retail prices for certain dry grocery items sold by retailers in the Tallahassee area, filed 2: 46 p. m.

Jacksonville Order II–G4A–1, covering retail prices for certain dry grocery items sold by retailers in the Tallahassee area, filed 2:47 p. m.

Jacksonville Order II–G4A–2, covering retail prices for certain dry grocery items sold by retailers in the Tallahassee area, filed 2:47 p. m.

Jacksonville Order III–G1–1, covering retail prices for certain dry grocery items sold by retailers in the Miami area, filed 2:40 p. m.

Jacksonville Order III–G1–2, covering retail prices for certain dry grocery items sold by retailers in the Miami area, filed 2: 40 p. m.

Jacksonville Order III–G2–1, covering retail prices for certain dry grocery items sold by retailers in the Miami area, filed 2:41 p. m.

Jacksonville Order III–G2–2, covering retail prices for certain dry grocery items sold by retailers in the Miami area, filed 2:41 p. m.

Jacksonville Order III–G4A–1, covering retail prices for certain dry grocery items sold by retailers in the Miami area, filed 2:42 p. m.

Jacksonville Order III–G4A–2, covering retail prices for certain dry grocery items sold by retailers in the Miami area, filed 2:45 p. m.

Jacksonville Order IV–G1–1, covering retail prices for certain dry grocery items sold by retailers in the Key West area, filed 2:37 p. m.

Jacksonville Order IV-G1-2, covering retail prices for certain dry grocery items sold by retailers in the Key West area, filed 2:37 p. m.

Jacksonville Order IV-G2-1, covering retail prices for certain dry grocery items sold by retailers in the Key West area, filed 2:38 p. m.

Jacksonville Order IV-G2-2, covering retail prices for certain dry grocery items sold by retailers in the Key West area, filed 2:38 p. m.

Jacksonville Order IV-G4A-1, covering retail prices for certain dry grocery items sold by retailers in the Key West area, filed 2:39 p. m.

Jacksonville Order IV-G4A-2, covering retail prices for certain dry grocery items sold by retailers in the Key West area, filed 2:40 p. m.

Copies of any of these orders may be obtained from the OPS Office in the designated city.

JOSEPH L. DWYER,
Recording Secretary.

[F. R. Doc. 52-12216; Filed, Nov. 12, 1952; 11:58 a. m.]

DEPARTMENT OF THE INTERIOR

Bureau of Land Management

[Order 427, Amdt. 3]

REGIONAL ADMINISTRATORS

DELEGATION OF AUTHORITY IN CONNECTION WITH LANDS AND RESOURCES; CLASSIFICATIONS, WITHDRAWALS, AND RESTORATIONS

SEPTEMBER 23, 1952.

A new section is added, as follows:

SEC. 2.23 *Public land orders.* Matters relating to the issuance of public land orders, pursuant to 43 CFR 295.9 to 295.11, except actions required by 43 CFR 295.11 (b) and (c) to be taken by the Secretary of the Interior or his delegate.

WILLIAM ZIMMERMAN, Jr.,
Associate Director.

Approved: November 7, 1952.

OSCAR L. CHAPMAN,
Secretary of the Interior.

[F. R. Doc. 52-12199; Filed, Nov. 14, 1952; 8:45 a. m.]

Office of the Secretary

[Order 2583, Amdt. 4]

BUREAU OF LAND MANAGEMENT

DELEGATION OF AUTHORITY IN CONNECTION WITH LANDS AND RESOURCES; CLASSIFICATIONS, WITHDRAWALS AND RESTORATIONS

NOVEMBER 7, 1952.

Section 2.23 is amended to read:

SEC. 2.23 *Public land orders.* Matters relating to the issuance of public land orders, pursuant to 43 CFR 295.9 to 295.11, except actions required by 43 CFR 295.11 (b) and (c) to be taken by the Secretary of the Interior or his delegate.

OSCAR L. CHAPMAN,
Secretary of the Interior.

[F. R. Doc. 52-12198; Filed, Nov. 14, 1952; 8:45 a. m.]

DEPARTMENT OF JUSTICE

Office of Alien Property

[Vesting Order 19060]

GEORG WALSOE ET AL.

In re: Debts owing to Georg Walsoe and others.

Under the authority of the Trading With the Enemy Act, as amended (50 U. S. C. App. and Sup. 1-40); Public Law 181, 82d Congress, 65 Stat. 451; Executive Order 9193, as amended by Executive Order 9567 (3 CFR 1943 Cum. Supp.; 3 CFR 1945 Supp.); Executive Order 9788 (3 CFR 1946 Supp.) and Executive Order 9989 (3 CFR 1948 Supp.), and pursuant to law, after investigation, it is hereby found:

1. That the individuals whose names and addresses are set forth as owners in Exhibit A, attached hereto and by reference made a part hereof, on or since December 11, 1941, and prior to January 1, 1947, were residents of Germany and are, and prior to January 1, 1947, were nationals of a designated enemy country (Germany);

2. That the enterprises whose names are set forth as owners in the aforesaid Exhibit A are corporations, partnerships, associations or other business organizations which on or since December 11, 1941, and prior to January 1, 1947, were organized under the laws of and had their principal places of business in Germany, and are and prior to January 1, 1947, were nationals of a designated enemy country (Germany);

3. That the enterprises whose names and last known addresses are listed below:

Names and Addresses

Dobbertin & Co., Hamburg, Kattrepel 2.
Bleichroeder & Co., Hamburg.
Glasurit Werke A. G., Hamburg-Hiltrup.
Oelerich Gebrueder, Hamburg.
Lorenz & Schmidt, Hamburg, Feldbrunnenstr. 26.
Deutsch-Suedamerikanische Bank, Hamburg.
Lassen & Co. A. G., Hamburg.
Carstens & Schues, Hamburg.
Hamburg Mannheimer Versicherungs A. G., Alsterufer 1.
Katholisches Pfarramt, Kiel, Krusenvollerweg 35.

are corporations, partnerships, associations or other business organizations which on or since December 11, 1941, and prior to January 1, 1947, were organized under the laws of and had their principal places of business in Germany, and are and prior to January 1, 1947, were nationals of a designated enemy country (Germany);

4. That the persons whose names and last known addresses are listed below:

Names and Addresses

Max Flemming, Hamburg.
Wilhelm Moeller, Hamburg-Gr. Flottbach Gustav Falkestr.
Emmy Engelhardt, Bad Brueckenau Mainfranken.
Luis Raemsch, Bautzen.
Hans Seelemann, c/o F. Domeier, Hamburg.
Conrad Behre, Hamburg, Brodschraugen 9.
Karl Fruechte, Hamburg.
Eva Grossmann, Klingberg-Holstein.
Karl Heinz Bossen, Kiel, Moellingstr. 4.
Heinrich Buttmann, Elmshorn, Peterstr. 23.
Friedrich E. Th. Hopfe, Hamburg 13, Hochallee 113.

on or since December 11, 1941, and prior to January 1, 1947, were residents of Germany and are, and prior to January 1, 1947, were nationals of a designated enemy country (Germany);

5. That the persons who own the property described in subparagraph 9 hereof, who, if individuals there is reasonable cause to believe on or since December 11, 1941, and prior to January 1, 1947, were residents of Germany, and which, if corporations, partnerships, assocations or other business organizations there is reasonable cause to believe on or since December 11, 1941, and prior to January 1, 1947, were organized under the laws of and had their principal places of business in Germany are, and prior to January 1, 1947, were nationals of a designated enemy country (Germany);

6. That the personal representatives, heirs, next of kin, legatees and distributees of Walter E. Fritsch, deceased, of Hermann H. Wolff, deceased, of Caroline Poppenhusen, deceased, of C. Michlau, deceased, of C. H. Tietgens, deceased, of Suzanne Schmaltz, deceased, and of Albert Volckerts, deceased, who there is reasonable cause to believe on or since December 11, 1941, and prior to January 1, 1947, were residents of Germany, are and prior to January 1, 1947, were nationals of a designated enemy country (Germany);

7. That Luise Wienegge, also known as Luise Winnegge, who there is reasonable cause to believe on or since December 11, 1941, and prior to January 1, 1947, was a resident of Germany, is and prior to January 1, 1947, was a national of a designated enemy country (Germany);

8. That the property described as follows:

a. Those certain debts or other obligations evidenced by the checks described in Exhibit A, attached hereto and by reference made a part hereof, said checks owned by the persons identified therein as owners, together with any and all rights to demand, enforce and collect the aforesaid debts or other obligations, and any and all rights in, to and under said checks,

b. Those certain debts or other obligations evidenced by thirty-seven (37) American Express Company United States Dollar Travelers Cheques, numbered H5,074,820/829, of $20.00 face value each, and numbered E1,793,653/669 and F4,484,330/339 of $10.00 face value each, said cheques owned by Max Flemming, together with any and all rights to demand, enforce and collect the aforesaid debts or other obligations and any and all rights in, to and under said cheques,

c. Those certain debts or other obligations evidenced by two (2) Sola Bills of Exchange drawn on The Bank of Montreal, New York, numbered 82/203 and 82/204, dated August 23, 1939, and August 25, 1939, and in the amounts of $106.71 and $12,677.71, respectively, said bills payable to and owned by Dobbertin & Co., together with any and all accruals to the aforesaid debts or other obligations and any and all rights to demand, enforce and collect the same, and any and all rights in, to and under said bills,

d. Those certain debts or other obligations evidenced by two (2) Thos. Cook & Son Ltd., New York Agency Travelers Cheques, numbered E201,947E, in the amount $10.00, and E350,432E, in the amount of $20.00, said cheques owned by Wilhelm Moeller, together with any and all rights to demand, enforce and collect the aforesaid debts or other obligations and any and all rights in, to and under said cheques,

e. Those certain debts or other obligations evidenced by four (4) American Express Company United States Dollar Travelers Cheques, numbered R2,707,739 and R2,757,520/522, each in the amount of $100.00, said cheques owned by the personal representatives, heirs, next of kin, legatees and distributees of Walter E. Fritsch, deceased, together with any and all rights to demand, enforce and collect the aforesaid debts or other obligations and any and all rights in, to and under said cheques,

f. Those certain debts or other obligations evidenced by four (4) American Express Company United States Travelers Cheques, numbered K4, 845,619 in the amount of $10.00, and H8,916,357/359, each in the amount of $20.00, said cheques owned by Emmy Engelhardt, together with any and all rights to demand, enforce and collect the aforesaid debts or other obligations and any and all rights in, to and under said cheques,

g. That certain debt or other obligation evidenced by one (1) Sola of Exchange drawn on The National City Bank of New York, numbered 40/70, in the amount of $32.69, dated January 9, 1940, payable to Deutsche Bank, Hamburg, and owned by Luis Raemsch, together with any and all accruals to the aforesaid debt or other obligation and any and all rights to demand, enforce and collect the same, and any and all rights in, to and under said sola of exchange,

h. That certain debt or other obligation evidenced by one (1) Bank Money Order, drawn on the Agents of The Royal Bank of Canada, New York, numbered 89-735368, dated January 9, 1940, in the amount of $79.40, and owned by Bleichroeder & Co., together with any and all rights to demand, enforce and collect the aforesaid debt or other obligation and any and all rights in, to and under said money order,

i. Those certain debts or other obligations evidenced by four (4) Trust Checks issued by and drawn on Title Guarantee and Trust Company, New York, numbered T-43134, T-45301, T-041360 and T-47048, dated January 2, 1940, February 2, 1940, December 1, 1939, and March 1, 1940, respectively, each in the amount of $27.00, and owned by Luise Wienegge, also known as Luise Winnegge, together with any and all rights to demand, enforce and collect the aforesaid debts or other obligations and any and all rights in, to and under said checks,

j. Those certain debts or other obligations evidenced by two (2) checks drawn on the Bankers Trust Company, New York, numbered 90 and 91, each dated January 15, 1940, and in the amount of $7.31, and owned by the personal representatives, heirs, next of kin, legatees and distributees of Hermann H. Wolff, deceased, together with any and all rights to demand, enforce and collect the aforesaid debts or other obligations and any and all rights in, to and under said checks.

k. Those certain debts or other obligations evidenced by nine (9) checks drawn on the Commercial National Bank and Trust Company of New York, numbered, dated and in the amounts listed below:

No.	Date	Amount
264	Jan. 2, 1940	$6.78
278	do	4.90
282	do	1.83
292	do	1.83
294	do	1.83
301	do	1.22
306	do	15.25
317	Jan. 15, 1940	31.79
318	do	31.79

said checks owned by the personal representatives, heirs, next of kin, legatees and distributees of Hermann H. Wolff, deceased, together with any and all rights to demand, enforce and collect the aforesaid debts or other obligations and any and all rights in, to and under said checks,

l. That certain debt or other obligation evidenced by a Sola of Exchange, numbered 121726, drawn on the Guaranty Trust Company of New York, dated October 11, 1939, in the amount of $89.80, and owned by Friedrich E. Th. Hopfe, together with any and all accruals to the aforesaid debt or other obligation and any and all rights to demand, enforce and collect the same, and any and all rights in, to and under said sola of exchange,

m. That certain debt or other obligation evidenced by a check issued by the Oriental Consolidated Mining Company, drawn on the National City Bank of New York, numbered 666, in the amount of $750.00, dated December 28, 1939, said check payable to and owned by Hans Seelemann, together with any and all rights to demand, enforce and collect the aforesaid debt or other obligation and any and all rights in, to and under said check,

n. That certain debt or other obligation evidenced by a check, numbered F30454/D.6308, drawn on Banque Belge pour l'Etranger, New York, dated October 19, 1939, in the amount of $420.00, payable to and owned by Glasurit Werke A. G., together with any and all rights to demand, enforce and collect the aforesaid debt or other obligation and any and all rights in, to and under said check,

o. Those certain debts or other obligations evidenced by four (4) checks issued by American Hard Rubber Company, New York, numbered, dated and in the amounts listed below:

No.	Date	Amount
11947	Dec. 23, 1939	$55.80
12716	Mar. 30, 1940	55.80
13308	Sept. 30, 1940	51.77
13598	Dec. 23, 1940	51.77

said checks owned by the personal representatives, heirs, next of kin, legatees and distributees of Caroline Poppenhusen, deceased, together with any and all rights to demand, enforce and collect the aforesaid debts or other obligations and any and all rights in, to and under said checks,

p. That certain debt or other obligation evidenced by a Sola of Exchange, numbered 67/1250, payable at the Agency of the Chartered Bank of India, Australia & China, New York, dated August 24, 1939, in the amount of $75.51, payable to and owned by Oelerich Gebrueder, together with any and all accruals to the aforesaid debt or other obligation and any and all rights to demand, enforce and collect the same, and any and all rights in, to and under said sola of exchange,

q. That certain debt or other obligation evidenced by a check issued by the Oriental Consolidated Mining Company on the National City Bank of New York, numbered 485, dated December 28, 1939, in the amount of $5,000.00, owned by the personal representatives, heirs, next of kin, legatees and distributees of C. Michelau, deceased, together with any and all rights to demand, enforce and collect the aforesaid debt or other obligation and any and all rights in, to and under said check,

r. That certain debt or other obligation evidenced by an American Express Company Money Order, numbered AK3017715, dated August 23, 1939, in the amount of $6.00, payable to and owned by Lorenz & Schmidt, together with any and all rights to demand, enforce and collect the aforesaid debt or other obligation and any and all rights in, to and under said money order,

s. That certain debt or other obligation evidenced by a check issued by Armour and Company on the Continental Illinois National Bank and Trust Company, numbered 22654, dated January 2, 1940, in the amount of $23.63, owned by the personal representatives, heirs, next of kin, legatees and distributees of C. H. Tietgens, deceased, together with any and all rights to demand, enforce and collect the aforesaid debt or other obligation and any and all rights in, to and under said check,

t. That certain debt or other obligation evidenced by a check issued by Maud Howland Pyne on the Bankers Trust Company, New York, numbered 16, dated December 1, 1939, in the amount of $100.00, owned by the personal representatives, heirs, next of kin, legatees and distributees of Suzanne Schmaltz, deceased, together with any and all rights to demand, enforce and collect the aforesaid debt or other obligation and any and all rights in, to and under said check,

u. Those certain debts or other obligations evidenced by four (4) checks issued by Swift & Co., Chicago, on the Continental Illinois National Bank and Trust Company, Chicago, numbered, dated and in the amounts listed below:

No.	Date	Amount
494317	Jan. 1, 1940	$10.80
552511	Apr. 1, 1940	10.80
669102	Oct. 1, 1940	10.02
727400	Jan. 1, 1941	10.02

owned by the personal representatives, heirs, next of kin, legatees and distributees of Albert Volckerts, deceased, together with any and all rights to demand, enforce and collect the aforesaid debts or other obligations and any and all rights in, to and under said checks,

v. That certain debt or other obligation evidenced by a Bank Money Order drawn on The Agents of the Royal Bank of Canada, New York, numbered 89–554–283, dated September 1, 1939, in the amount of $1.55, payable to and owned by Deutsch-Suedamerikanische Bank, together with any and all rights to demand, enforce and collect the aforesaid debt or other obligation and any and all rights in, to and under said money order,

w. Those certain debts or other obligations evidenced by two (2) American Express Company United States Dollar Travelers Cheques, numbered H4,871,748 and H4,871,751 in the amount of $20.00 each, payable to and owned by Lassen & Co. A. G., together with any and all rights to demand, enforce and collect the aforesaid debts or other obligations and any and all rights in, to and under said cheques,

x. That certain debt or other obligation evidenced by a draft numbered 105135, in the amount of $50.00, dated December 29, 1939, drawn on the National City Bank of New York, in settlement of Claim No. 39–7806, payable to and owned by Carstens & Schues, together with any and all rights to demand, enforce and collect the aforesaid debt or other obligation and any and all rights in, to and under said draft,

y. That certain debt or other obligation evidenced by an American Express Company United States Dollar Travelers Cheque, numbered P8998392, in the amount of $50.00, payable to and owned by Hamburg Mannheimer Versicherungs A. G., together with any and all rights to demand, enforce and collect the aforesaid debt or other obligation and any and all rights in, to and under said cheque,

z. That certain debt or other obligation evidenced by an American Express Company Money Order, numbered AH–6504720, dated October 3, 1939, in the amount of $5.00, payable to and owned by Conrad Behre, together with any and all rights to demand, enforce and collect the aforesaid debt or other obligation and any and all rights in, to and under said money order,

aa. Those certain debts or other obligations evidenced by three (3) American Express Company United States Dollar Travelers Cheques, numbered B26,418,536/538, in the amount of $20.00 each, owned by Katholisches Pfarramt, together with any and all rights to demand, enforce and collect the aforesaid debts or other obligations and any and all rights in, to and under said cheques,

bb. Those certain debts or other obligations evidenced by three (3) American Express Company United States Dollar Travelers Cheques, numbered H5,425,002/004, in the amount of $20.00 each, payable to and owned by Karl Fruechte, together with any and all rights to demand, enforce and collect the aforesaid debts or obligations and any and all rights in, to and under said cheques,

cc. That certain debt or other obligation evidenced by a Voucher, numbered E2 126517, issued by the Equitable Life Assurance Society of the United States on the Guaranty Trust Company of New York, dated November 22, 1939, in the amount of $81.10, payable to and owned by Eva Grossmann, together with any and all rights to demand, enforce and collect the aforesaid debt or other obligation and any and all rights in, to and under said voucher,

dd. That certain debt or other obligation evidenced by one (1) American Express Company United States Dollar Travelers Cheque, numbered A20,461,451, in the amount of $10.00, owned by Karl Heinz Bossen, together with any and all rights to demand, enforce and collect the aforesaid debt or other obligation and any and all rights in, to and under said cheque, and

ee. That certain debt or other obligation evidenced by one (1) check issued by and drawn on Marshall and Ilsley Bank, Milwaukee, Wisconsin, numbered A27373, dated January 1, 1940, in the amount of $15.00, owned by Heinrich Buttmann, together with any and all rights to demand, enforce and collect the aforesaid debt or other obligation and any and all rights in, to and under said check,

is property which is and prior to January 1, 1947, was within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid nationals of a designated enemy country (Germany);

9. That the property described as follows:

a. That certain debt or other obligation evidenced by a check drawn on the Grace National Bank of New York, numbered 709, dated December 15, 1939, in the amount of $355.00, together with any and all rights to demand, enforce and collect the aforesaid debt or other obligation and any and all rights in, to and under said check,

b. That certain debt or other obligation evidenced by a check drawn on the Chase National Bank, City of New York, numbered 1514, dated September 14, 1939, in the amount of $0.60, together with any and all rights to demand, enforce and collect the aforesaid debt or other obligation and any and all rights in, to and under said check,

c. That certain debt or other obligation evidenced by a check drawn on the New York Trust Company, numbered 103811, dated October 14, 1940, in the amount of $83.57, together with any and all rights to demand, enforce and collect the aforesaid debt or other obligation and any and all rights in, to and under said check,

d. Those certain debts or other obligations evidenced by five (5) American Express Company United States Dollar Travelers Cheques, numbered P9,301,817 and P9,368,018/021, in the amount of $50.00 each, together with any and all rights to demand, enforce and collect the aforesaid debts or other obligations and any and all rights in, to and under said cheques,

e. That certain debt or other obligation evidenced by a check issued by Hudson Shipping Company, Inc., New York, drawn on the National City Bank of New York, numbered 5664, dated December 2, 1939, in the amount of $90.60, together with any and all rights to demand, enforce and collect the aforesaid debt or other obligation and any and all rights in, to and under said check,

f. That certain debt or other obligation evidenced by a Payment Order, numbered 70,668,013, drawn on the Military Disbursing Officers of the United States, dated January 30, 1946, in the amount of $29.40, together with any and all rights to demand, enforce and collect the aforesaid debt or other obligation and any and all rights in, to and under said payment order,

g. That certain debt or other obligation evidenced by a check issued by W. Ward Smith, drawn on the Manufacturers Trust Company, New York, numbered 40898, dated December 5, 1939, in the amount of $52.50, together with any and all rights to demand, enforce and collect the aforesaid debt or other obligation an any and all rights in, to and under said check, and

h. That certain debt or other obligation evidenced by a Cashiers Check-Bankdraft, issued by and drawn on Humboldt State Bank, Chicago, numbered 231107, dated April 28, 1931, in the amount of $122.09, together with any and all rights to demand, enforce and collect the aforesaid debt or other obligation and any and all rights in, to and under said check,

is property which is and prior to January 1, 1947, was within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by the persons referred to in subparagraph 5 hereof, the aforesaid nationals of a designated enemy country (Germany);

and it is hereby determined:

10. That the national interest of the United States requires that the persons referred to in subparagraphs 1, 2, 5 and 6, and named in subparagraphs 3, 4 and 7 hereof, be treated as persons who are and prior to January 1, 1947 were, nationals of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "nationals" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on November 7, 1952.

For the Attorney General.

[SEAL] ROWLAND F. KIRKS,
Assistant Attorney General,
Director, Office of Alien Property.

EXHIBIT A

Name and address of owner	Check No.	Amount	Date	Drawee	Drawer	Payee
Georg Walsoe, Hamburg	114516	$1,578.69	3-27-40	The National City Bank of New York.		G. J. Walsoe.
Hamburg Amerika Linie, Hamburg.	0022713	55.29		Banque Belge pour l' Etranger/ (Overseas) Ltd., New York Agency.		Grzegorz Mereniuk.
Fritz Wentzel, Hamburg	789	25.00	12-22-38	The National City Bank of New York.	The Oriental Consolidated Mining Co., New York.	Adrienne Wentzel.
Bruno Muenchmeyer, vorm. Ribbeck, Schacht u. Co., Hamburg.	(Dup.) 420019	40.00	2- 3-41	do		Bruno Munchmeyer.
Schenker & Co., Hamburg Speersort 1.	0019403	268.35	9- 2-39	The Chase National Bank, New York.		Reichsbankhauptstelle.
Oldenburg-Portugiesische Dampfschiffs-Rhederei Hamburg.	5644	400.00	12- 2-40	do	The Chase National Bank, New York.	Maklouf Benhamou.
Gerhard & Hag, Hamburg	07129	250.00	2- 3-40	Manufacturers Trust Co., New York.	S. J. Gully Bank, Farrelli, Pa.	Marko Vranich.
Spediteur-Verein Herrmann & Theilnehmer G. m. b. H., Hamburg.	214	24.73	8-22-39	The Chase National Bank, New York.	Ayrton Cohen & Co., Ltd.	Spediteur-Verein Herrmann & Theilnehmer G. m. b. H.
Carl Rieck, Hamburg	6017	1.50	8-26-40	The Yokohama Specie Bank, Ltd., New York.		Messrs. Siemssen & Co.
Norddeutsche Kreditbank A. G. Bremen.	527	100.00	12-22-38	The National City Bank of New York.	The Oriental Consolidated Mining Co., New York.	Eduard Mothes.
	538	100.00	3-11-38	do	do	Do.
	537	100.00	7-27-37	do	do	Do.
	549	90.00	2-16-37	do	do	Do.
	562	90.00	10-16-36	do	do	Do.
	530	100.00	12-21-37	do	do	Do.
	532	100.00	5-16-30	Chatham Phenix National Bank & Trust Co.	do	Do.
	563	100.00	5-16-36	The National City Bank of New York.	do	Do.
	565	100.00	11-30-35	do	do	Do.
	574	100.00	6-15-35	do	do	Do.
	535	100.00	5-17-32	Manufacturers Trust Co., New York.	do	Do.
	529	100.00	11- 5-31	Chatham Phenix National Bank & Trust Co.	do	Do.
Hellmuth Carroux, Hamburg-Nienstedten.	04149	400.74	10-23-39	Manufacturers Trust Co., New York.		Ernesto Falkenhagen.
Carl Reinhard, Hamburg	016476	3.83	7- 4-39	J. Henry Schroder Banking Corp.		Carl Reinhard.
Oscar Ritter, K. G., "Tropag," Hamburg.	84005	2.17	1-22-40	Guaranty Trust Co. of New York		"Tropag" Asbest-und Erz-import, Oscar H. Ritter K. G.
Henry N. C. Joosten, Hamburg	6922	20.00	9-28-39	Bankers Trust Co., New York	Bank of Maysville, Combined Bank & Trust Co., Maysville, Ky.	Henry N. C. Joosten.
Henkel & Cie, A. G., Duesseldorf	0647977	179.27		Pan American Trust Co., New York.		Carlos Stein y Cia.
Clara Hartmann, Hamburg	14275	5.00	3-20-28	Hanover National Bank, New York.		Clara Hartmann.
Carl Brueggmann, Hamburg	12086	2.70	9-15-39	The Chase National Bank, New York.	The Chase National Bank, New York.	Carl C. Bruggmann.
	13090	2.50	9-16-40	do	do	Do.
Hans A. F. Hjertqvist, Hamburg	75	97.23	12-13-41	The Washington Loan & Trust Co., Washington, D. C.	Natalie Tirrell	Hans F. Hjertqvist.
Emil Soehle, Hamburg	4741	45.26	8-31-39	Central Hanover Bank & Trust Co., New York.	Hermann Weber Co., New York.	Emil Soehle.
Louise Eggert, Altona	C 27836	4.47	12-15-39	Guaranty Trust Co. of New York	Bucyrus-Erie Co., South Milwaukee, Wis.	Heinrich Eggert.
Margarethe Kaeckmeister Luene Steinkirchen.	S-25594	82.39	6-28-39	Saginaw State Bank, Saginaw, Mich.	D. Bicknell, Receiver, Bank of Saginaw, Mich.	Margaretha Kackmeister.
Harry W. Hamacher, Hamburg	6470	23.05	10- 3-39	The Central Hanover Bank & Trust Co., New York.		Brasch & Rothenstein.
	358	55.55	1- 4-40	Grace National Bank of New York.		Do.
	75288	3.54	12-13-39	The Chase National Bank, New York.	Globe Shipping Co., Inc., New York.	Do.
Hans Brentler, Hamburg	70788	50.62	2- 3-40	Pan American Trust Co., New York.		Hans Brendler.
	38201	57.44	3-13-40	do		Do.
A Kinkel A. G., Hamburg	22068	27.00	1- 8-40	The Chase National Bank, New York.	Schenker & Co., Inc., New York.	A. Kinkel A. G.
Gebert & Company, Hamburg	40/537	70.30		do		Gebert & Company.
Adolf Determann, Hamburg	134	6.30	11-18-39	Guaranty Trust Co. of New York		Sr. Adolf Determann.
	37	150.66	12-19-39	The National City Bank of New York.		Adolf Determann.
Margarete Rolfs, Hamburg	21806	91.38	1-13-40	The Chase National Bank, New York.	American Trust Co., San Francisco, Calif.	Mrs. Margarete Rolfs.
W. A. C. Keim, Hamburg	22265	3.00	12-13-39	do	Lansen-Naeve Corp., New York	W. A. C. Keim.
Hermann Pfingsthorn, Hamburg	SS24599/430	500.00	1-11-40	J. Henry Schroder Banking Corp., New York.		Geert Seelig.
Elfriede Hartung, Dovenhof	25853	35.41	11-17-39	The National City Bank of New York.	Continental Illinois National Bank & Trust Co. of Chicago.	Elfriede Heitmann.
Hermann Harrendorf & Co., Hamburg.	72810	14.60	10-24-39	New York Trust Co., New York	First National Bank of Baltimore, Baltimore, Md.	Hermann Harrendorf & Co.
Gebert & Co., Hamburg	12-18408	29.56	12- 7-39	The Chase National Bank, New York.		Conrad Hinrich Donner.
Conrad Hinrich Donner	5466	20.67	12- 4-39	The Royal Bank of Canada, New York.		Do.
Ruberoidwerke A. G., Hamburg	O 4617	5.92	1-29-40	The Chase National Bank, New York.	The Ruberoid Co., New York	Ruberoidwerke Aktien Gesellschaft.
Alexander Petersen & Co., Hamburg.	133	1.50	10-21-39	Guaranty Trust Co. of New York.		Sres Alexander Petersen & Co.
	426000	36.41		Grace National Bank, New York		Alexander Petersen & Co.
Thorwald Linden, Hamburg	87649	137.37	1-15-40	Bankers Trust Co. of New York	The International Trust Co., Denver, Colo.	Frau Thorwald Linde.
Franz Franke, Hamburg	32	15.36	12-19-39	The National City Bank of New York.		Franz Max Franke.
G. A. Kochen, Bankgeschaeft, Hamburg.	73276 A	80.40	10-17-39	do		G. A. Kochen.
Nordmark-Werke, G. m. b. H., Uetersen.	204	300.00	12-29-39	The Chase National Bank, New York.	Nordmark Chemical Works, Inc., New York.	Nordmark-Werke, G. m. b. H.
	139	300.00	10-23-39	do	do	
Emmy Petersen, Hamburg	D04343	269.80	1-11-40	Bankers Trust Co., New York	Bankers Trust Co., New York	Svea Insurance Company.
August Knief, Hamburg	40900	43.75	12- 5-39	Manufacturers Trust Co., New York.	W. Ward Smith, Insurance, New York.	
Kleier Helmke & Co., Hamburg	GD 633	428.18		The Chase National Bank, New York.		Kiefer Helmke y Co. M. B. H.

EXHIBIT A—Continued

Name and address of owner	Check No.	Amount	Date	Drawee	Drawer	Payee
de Vivanko & Company, Hamburg	D 150235/250/29	$271.53	8-23-39	Bankers Trust Co., New York		de Vivanco & Company.
Becker & Franck Nachf, Hamburg, Gr. Allee 38.	S 321506	58.80	10- 5-39	The National City Bank of New York.		Becker & Franck Nachf.
Remy & Co., Hamburg	239479	540.10	9- 1-39	The Chase National Bank, New York.	The Royal Bank of Canada, New York.	Remy & Co.
	106776	39.37	10-28-39	do	The Anglo California National Bank of San Francisco, San Francisco.	Do.
Heinr. Ad. Tegler, Hamburg	W2046	66.39	12- 9-40	Commercial National Bank & Trust Co., New York.	Credit Suisse, New York	Heinr. Ad. Teegler.
Controll-Co. m. b. H., Hamburg, Messberghof.	4570	12.52	10-31-39	Manufacturers Trust Co., New York.		Controll Co.
Deutscher Ring, Lebensversicherungs A. G., Hamburg.	4346	10.00	9-30-39	Chemical Bank & Trust Co., New York.	The First National Bank of Birmingham, Birmingham, Ala.	Deutschen Ring.
	14911	23.00		The Guaranty Trust Co., New York.		Deutscher Ring Versicherung, A. G.
Otto Jaeger, Hamburg	7510	236.50	6-18-40	Underwriters Trust Co., New York.	Ad. M. Schmid & Co., New York.	Otto Jaeger.
	C 30470	117.85	9-22-39	First of Boston International Corp., New York.		
Gustav C. Meht, Hamburg	S 147393	12.94	12-30-39	The National City Bank of New York.		Gustav C. Meht.
Ernst Nehse, Hamburg-Wandsbek.	65610	57.60	11-14-39	The Chase National Bank, New York.	The Chase National Bank, New York.	Ernst Nehse.
Deutsche Maizena Werke, A. G., Hamburg-Volksdorf.	74074	1,276.58	11-17-39	The Marine Midland Trust Co., New York.	Corn Products Refining Co., New York.	Deutsche Maizena Werke, A. G.
Hesse Newman & Co., Hamburg, Schauenburgerstr. 1.	BM 4821	417.37	10-26-39	Bank of the Manhattan Co., New York.		Hesse Newman & Co.
Adolph Gleue, Hamburg, Burchardstr. 8.	23317/16469	220.62		Banca Commerciale Italiana, New York.		Adolph Gleue.
Hansa Muehle A.G., Hamburg	169	6,075.00	12-15-39	Central National Bank of Cleveland.	American Lecithin Co., Inc., Cleveland, Ohio.	Hansa Muhle.
Margaret Rolfs, Hamburg	24086	75.20	1-14-41	The Chase National Bank, New York.	American Trust Co., San Francisco, Calif.	Margaret Rolfs.
Reis und Export Gesellschaft m. b. H., Hamburg 1, Klostertor 2.	BM 3842	213.10	8-18-39	Bank of the Manhattan Co., New York.		Reis und Export Gesellschaft.
	N 21000	42.86	8-17-39	The New York Trust Co., New York.		Do.
	A 864848	187.66	8-18-39	Guaranty Trust Co. of New York		Do.
	S 303567	64.28		The National City Bank of New York.		Reis und Export Ges.
	A 864754	612.87	8-17-39	Guaranty Trust Co. of New York		Reis und Export Gesellschaft.
	19491	1,099.93		Bank of the Manhattan Co., New York.		Do.
"Die Niederlande" Versicherungsgesellschaft, Den Haag.	40899	43.75	12- 5-39	Manufacturers Trust Co., New York.	W. Ward Smith, New York	Niederlande Insurance Company.
C. Harnach, Hamburg-Bergedorf.	5183	13.14		The Royal Bank of Canada, New York.		E. Sarra, Drogueria.
Georg Frank, Hamburg 39, Alsterdorferstr. 3.	6649	6.21	11-16-39	Corn Exchange Bank Trust Co., New York.	Stoeger Arms Corp., New York	George Frank.
Adolfo Stegemann, Hamburg	202480	59.68	1-16-40	The Chase National Bank, New York.		Adolfo Stegemann.
	126583	20.52	1-15-41	do		A. Stegemann.
H.H.Holtermann & Moeller, Hamburg-Gr. Flottbek.	E 275471	74.25	9-11-39	Banque Belge Pour L'Etranger (Overseas), Ltd., New York.		S. Werner Bank.
Schenker & Co., Hamburg, Speersort 1.	7813	10.40	11-27-39	Grace National Bank, New York	J. I. Case Co. (Inc.), Racine, Wis.	Schenker & Co.
Rinne & Schweitzer, Hamburg, Dovenhof 1.	456970	5.36	1-20-40	National City Bank, New York	Citizens Union National Bank, Louisville, Ky.	Rinne & Schweitzer.
Bieling Gebrueder, Hamburg 1, Ballindamm 15.	7588	13.15	10-20-39	The Royal Bank of Canada, New York.		Bieling Gebrueder.
	10527	18.69	11-24-39	The Continental Bank & Trust Co. of New York.		Do.
J. F. Mueller & Sohn, A. G., Hamburg.	1880	69.13	11-27-39	Bankers Trust Co., New York	The Bank of California National Association, Portland, Oreg.	J. F. Muller & Son.
Alfred L. Wolff, Hamburg	33	5.92	12-19-39	The National City Bank of New York.		Alfred L. Wolff.
Kiefer, Helmke & Co., Hamburg	13/3114	1,866.02	10-20-39	do		Kiefer Helmke & Co.
Paulo Stahl Ploen/Holstein	023795	6.26	2-1-41	Guaranty Trust Company of New York.	Hecker Products Corp., New York.	Alfred Stahl.
	024028	6.26	11-1-40	do	do	Do.
	024469	6.75	5-1-40	do	do	Do.
	024471	6.75	2-1-40	do	do	Do.
	024505	6.75	11-1-39	do	do	Do.
Friedrich E. Th. Hopfe, Hamburg 13, Hochallee 113.	15149	1,194.93	2-15-40	The Marion National Bank, Marion, Va.	R. T. Greer & Co., Marion, Va.	Paul Hopfe.
	13811	2.00	11- 3-39	Grace National Bank of New York.	Scott L. Libby Corp., New York.	Do.
	15310	33.35	3- 7-40	do		Do.
	16902	6.53	10- 2-39	The Chase National Bank, New York.	The New York Quinine and Chemical Works, Inc., Brooklyn, N. Y.	Do.
	51	28.93	1-23-40	The National City Bank of New York.	Merck & Co., Inc., Rahway, N. J.	Do.
Mylius & Hartwig, Hamburg	73159 A	60.31	10-13-39	do		Mylius & Hartwig.
	74588 A	91.57	12- 8-39	do		Do.
	73853 A	125.95	11-11-39	do		Do.
	74198 A	87.54	11-25-39	do		Do.
	74197 A	71.88	11-25-39	do		Do.
	13618 A	30.44	10-30-39	do		Do.
	73575 A	133.25	10-30-39	do		Do.
	39/90803	68.67	10-31-39	Chase National Bank of New York.		Do.
	23054 A	72.44	11-16-39	Chemical Bank & Trust Co., New York.		Do.
Braue & Co. G. m. b. H., Hamburg.	58335	17.16	10-30-39	Philippine National Bank, New York Agency.		Sponholz Ehestadt & Schroder Bank KG.
Antoni Hoen c/o Handels & Verkersbank, Hamburg.	B 54604	264.03	1-29-40	National City Bank of New York.	R. J. Reynolds Tobacco Co., Winston-Salem, N. C.	Antoni Hoen.
Adolf Determann, Hamburg	C 10381	2.16	8-30-39	The Royal Bank of Canada, New York.		Adolf Determann.
Alfred C. Toepfer, Hamburg	90	552.50	1-11-40	The National City Bank of New York.	H. Kempner	A. C. Toepfer.
Schindler & Co., Antonienthal, C. S. R.	8138	8.25	11-10-39	The Amalgamated Bank of New York.	Sinaco Co., Inc., New York	A. Hartrodt.
A. Hartrodt, Hamburg, Alstertor 1.	85492	36.10	9-28-39	Guaranty Trust Co. of New York.		Do.
Vereinigte Carborundum & Electrit-Werke A. G., Alt-Benatek.	E40/03215	137.95	9-12-39	New York Agency of Bank of London & South America, Ltd.		Do.

EXHIBIT A—Continued

Name and address of owner	Check No.	Amount	Date	Drawee	Drawer	Payee
Barlage Knapp & Co., Hamburg	579	$74.61	1-15-40	Chase National Bank, New York	Bank of Rainelle, Rainelle, W. Va.	Barlage Knapp & Company.
	583	9.14	2-27-40	do	do	Do.
	57095	28.55	1- 9-40	The First National Bank of Chicago.	Chicago Mill & Lumber Co., Chicago.	Do.
	457117	15.22	2-20-40	National City Bank, New York	Citizens Union National Bank, Louisville, Ky.	Do.
Becker & Franck, Nachf., Hamburg, c/o Exportkreditbank, Hamburg.	000609	378.12	11-24-39	Bank of London & South America, Ltd., New York.		Exportkreditbank A. G. Filiale Hamburg.
Heesch & Buhle, Hamburg, c/o Exportkreditbank, Hamburg.	098381	134.19	2-28-40	Chemical Bank & Trust Co., New York.		Exportkreditbank A. G.
Regenhart & Raymann, Hamburg, c/o Exportkreditbank, Hamburg.	74097 A	170.21	11-21-39	The National City Bank of New York.		Exportkreditbank Aktiengesellschaft.
	73763 A	267.87	11- 7-39	do		Exportkreditbank Aktiengesellschaft Filiale Hamburg.
Robert Kauffmann, Hamburg	4041	241.63	10-21-39	The National Bank of Commerce of Seattle.	W. J. Lake & Co., Inc., Seattle, Wash.	Robert Kauffmann.
Blembel Gebrueder, Hamburg	000485	99.83	8-10-39	Bank of London & South America, Ltd., New York.		Blembel Hermanos.
	S 101285	50.58	12-20-39	The National City Bank of New York.		Do.
	2486	83.95		Chemical Bank & Trust Co., New York.		Do.
	S 147394	9.55	12-30-39	The National City Bank of New York.		Blembel Gebrueder.
Federico G. L. Emmel, Altona	39184	233.00	11-30-39	do		Marie Emmel.
	39185	311.00	11-30-39	do		F. W. L. Emmel.
	39186	127.00	11-30-39	do		Do.
Harry W. Hamacher, Hamburg, Moenckebergstr. 3.	586	8.80		Grace National Bank, New York		Brasch & Rothenstein.
	5230/3190	53.50		The Chase National Bank, New York.		Do.
	74278	5.73	10-25-39	do	Globe Shipping Co., Inc., New York.	Do.
	75191	1.84	12- 8-39	do	do	Do.
Adolf Langeloh, Hamburg	000885	485.32	7-19-40	The Bank of London & South America, Ltd., New York.		Exportkreditbank Aktiengesellschaft Filiale Hamburg.
	13873 A	73.99	11-30-39	The National City Bank of New York.		Exportkreditbank.
	75395 A	286.52	1- 6-40	do		Export Kreditbank Akt.
Georg Frank, Hamburg	89675	208.90	12- 4-39	Central Hanover Bank & Trust Co., New York.		Reichsbank Direktorium.
Klehn & Biermann, Hamburg	21159	42.05	8-17-39	The National City Bank of New York.		Commerz und Privat Bank A. G.
Ernst Nehse, Hamburg-Wansbek	73516 A	168.33	10-27-39	do		Commerz und Privat Bank.
Ernst Nehse, Hamburg-Wansbek	11-5129	10.80	12-23-39	do		Reichsbank Direktorium.
A. Moeller & Co., Hamburg	78459	347.19		The Chase National Bank, New York.		Commerz und Privat Bank A. G.
	78460	70.12		do		Do.
	77740	360.99		do		Do.
Commerz Bank, Hamburg	35634/847	5.00		Banca Commerciale Italiana, New York.		Commerz-und Privat-Bank.
	J39804	3.65	3-19-40	Messrs. Laidlaw & Co., New York.	The Bank of California National Association, San Francisco.	Do.
Promonta Export Co. M. B. H., Hamburg.	73574 A	26.95	10-30-39	The National City Bank of New York.		Promonta Export Co. M. B. H.
	74760 A	131.89	12-14-39	do		Do.
	51883	1.56	10-21-39	The Public National Bank & Trust Co. of New York.	J. Anghel, New York	Promonta Export Co.
Exportvereinigung von Deutschen Lederwerken G. m. b. H., Hamburg, Spitalerstr. 16.	62830	899.83	8-16-39	The National City Bank of New York.		Exportvereinigung von Deutschen Lederwerken, G. m. b. H.
	113771	462.58	9-11-39	do		Exportvereinigung von Deutschen Lederwerken.
Otto Jaeger, Hamburg	N 2005	106.90	12- 4-39	The Chase National Bank, New York	Peoples National Bank of Washington, Seattle, Wash.	Otto Jaeger.
Albert Winkelmann, Hamburg, Lattenkamp 8.	39/974	207.00		Central Hanover Bank & Trust Co., New York.		Albert Winkelmann.
Westphalen & Co., Hamburg-Reinbek, Hamburgerstr. 25.	19718	377.93		do		
Eunice Michahelles, Hamburg	FT35082	1,900.00	12-19-39	Guaranty Trust Co. of New York	Guaranty Trust Co. of New York.	Eunice H. Michahelles.
	385	675.00	12-15-39	Central Hanover Bank & Trust Co., New York.	740 Madison Avenue Corp.	Eunice Harrah Michahelles.
	DIVD. B 89134	67.28	11-3-39	Guaranty Trust Co. of New York	The Prudential Insurance Co. of America, Newark, N. J.	Eunice H. Michahelles.
Dresdner Bank, Hamburg	203635	4.70	9-20-39	The National City Bank of New York.		Dresdner Bank.
Alexander Peterson & Co., Hamburg.	958	114.50	10-31-39	Irving Trust Co., New York	Irving Trust Co., New York	Alexander Peterson & Co.
Kuehne & Nagel, Hamburg, Raboisen 40.	11628	250.00	11-10-39	Corn Exchange Bank Trust Co., New York.	August F. Stauff, New York	Alfred Deutsch & Co.
	0255248	2.45		Pan American Trust Co., New York.		Deutz Hnos.
	19988	375.90		The National City Bank of New York.		Kuhne & Nagel.
	36689	18.04	11-22-39	Pacific National Bank of San Francisco, San Francisco, Calif.	Frank P. Dow Co., Inc., San Francisco, Calif.	Do.
	4471	2.55	10-31-39	Manufacturers Trust Co., New York.	American Union Transport, Inc., New York.	Do.
Dresdner Bank, Hamburg	158425	1.70		The Guaranty Trust Co. of New York.		Dresdner Bank.
Johannes Fritze, Hamburg	2785	42.18	3-19-41	Corn Exchange Bank Trust Co., New York.	The Warner Bros. Co., Inc., New York.	Johannes Fritze.
Heinrich Heerdt, Hamburg	1578	1.15	11-13-39	The Philadelphia National Bank, Philadelphia, Pa.	Eugene Klein, Philadelphia	Hans Froede.
Hedwig Behrens-Kahle, c/o Handels u. Verkehrsbank; Hamburg.	2060	7.25	12-11-39	First Bank & Trust Co., South Bend, Ind.	The Department of Financial Institutions, South Bend, Ind.	Hedwig Behrens Kahle.
A. Hartrodt, Hamburg	GCN 28/246	35.55	4-2-40	The Chase National Bank of New York.		Export Kreditbank A. G.
A. C. Wilhelm Struss, c/o Handels u. Verkehrsbank, Hamburg.	103147	158.88	12-18-39	Central Hanover Bank & Trust Co. New York.		Esportkreditbank Aktiengesellschaft.
Poensgen & Heyer, Hamburg	098003	166.96	1-31-40	Chemical Bank & Trust Co., New York.		Exportkreditbank A. G.
Red Star Line G. M. B. H., Hamburg.	3709	21.60	12-22-39	Guaranty Trust Co., New York	The Fisk Tire Export Co., Inc., Chicopee Falls, Mass.	Red Star Line, G. M. B. H.

EXHIBIT A—Continued

Name and address of owner	Check No.	Amount	Date	Drawee	Drawer	Payee
Dieckman & Hansen, Hamburg-Blankenese.	S 645347	$43.87	.....	The National City Bank of New York.	.....	Dieckman & Hansen.
Lorenz & Schmidt, Hamburg, Feldbrunnenstr. 20.	22761	36.40	4-31-40	The Chase National Bank, New York.	Lansen-Naeve Corp., New York.	Lorenz & Schmidt.
Georg Boden & Co., Hamburg.....	256	151.12	2- 3-40	Laidlaw & Co., New York.....	Otis, McAllister & Co., San Francisco, Calif.	Georg Boden & Co.
Eunice E. Michahelles, c/o Edgar Michahelles, Hamburg.	DIVD. C213464	68.56	11- 6-40	Guaranty Trust Co. of New York.	The Prudential Insurance Co. of America, Newark, N. J.	Eunice H. Michahelles.
Ella von der Heyde, Hamburg.....	62-501	31.50	11-20-39	Irving Trust Co., New York.....	United States Steel Corp., New York.	Ella von der Heyde.
	62-705	31.50	2-20-40	Guaranty Trust Co. of New York.	.....do.....	Do.
	68-617	29.22	8-20-40	.....do.....	.....do.....	Do.
Harburger Gummiwaren-Fabrik, Harburg.	6382436	19.60	3-25-40	The Pan American Trust Co., New York.	.....	Deutsche Bank.
Textilwerke Jeschke Kusus, C. S. R. c/o Deutsche Bank, Hamburg.	75171 A	7.35	12-29-39	The National City Bank of New York.	.....	Textilwerke Jeschke.
Holtmann & Sutter, Hamburg.....	000110	117.84	11-15-39	Bank of London & South America, Ltd., New York.	.....	Deutsche Bank Filiale, Hamburg.
Wilhelm H. F. Kuhlmann, Hamburg.	3001	323.95	12-14-39	First National Bank, Chicago, Ill..	.....	Wilh. H. F. Kuhlmann.
Basler Versicherungs Gesellschaft, Hamburg.	40897	70.00	12- 5-39	Manufacturers Trust Co., New York.	W. Ward Smith, New York.....	Basler Insurance Co.
M. J. Emden Soehne, Export A. G., Hamburg, Deichstr. 42.	2743	87.86	.....	Chemical Bank & Trust Co., New York.	.....	Exportkreditbank A. G.
	2742	122.41	.....	.....do.....	.....	Do.
Johann Heinrich Poppe, Hamburg, Burchardstr. 17.	F. A. 45548	84.53	11-14-39	The Chase National Bank, New York.	.....	Exportkreditbank Aktiengesellschaft.
Export Kredit Bank A. G., Hamburg.	160619	197.65	.....	The Guaranty Trust Co. of New York.	.....	Export Kredit Bank.
Export Kredit Bank A. G., Hamburg.	F. A. 45559	26.79	11-16-39	The Chase National Bank, New York.	.....	Exportkreditbank Aktiengesellschaft.
Hinrich Dammann, Ahrensburg bei Hamburg.	161	250.00	12-28-39	The National City Bank of New York.	The Oriental Consolidated Mining Co., New York.	Hinrich Dammann.
August Harms, Hamburg.....	382129	8.00	8-30-39	The Continental Bank & Trust Co. of New York.	.....	August Harms.
	550319	23.95	3-12-40	The Chase National Bank, New York.	.....	Do.
Heesch & Buhle, Hamburg 8.....	39/39458	66.34	.....	Chase National Bank, New York.	.....	Heesch & Buhle.
Richard Boas & Co., Bremen.....	3082	35.80	10- 5-39	Underwriters Trust Co., New York.	Person & Weidhorn, New York.	Richard Boas & Co.
	15497	5.35	1-17-40	The Chase National Bank, New York.	Rietmann-Pilcer Co., New York.	Do.
Wilh. A. J. Hansen, Hamburg.....	114861	53.17	10-27-39	The National City Bank of New York.	.....	Jos Hansen & Sohne.
Der Internationale Korken-und Kronenkork-Markt, Hans Lafrenz c/o Bank-u. Handelsgesellschaft, Hamburg.	18864	207.00	2-21-41	Standard Insulation Co. "SICO", East Rutherford, N. J.	.....	Vereinsbank.
Helen Ullner, Wohltorf bei Aumueble.	11978	90.00	12-23-39	Guaranty Trust Co. of New York.	American Hard Rubber Co., New York.	Helen Franziska Marie Ullner.
	12433	315.00	12-23-39	.....do.....	.....do.....	Do.
Dora Reinhold, Hamburg.....	9055	54.75	12-20-39	City National Bank & Trust Co. of Kansas City.	City National Bank & Trust Co. of Kansas City.	Dora Reinhold.
	6255	73.00	6-30-41	.....do.....	.....do.....	Do.
Schues & Nordstroem, Hamburg, Raboisen.	213	1,281.68	11-17-39	The Merchants National Bank of Mobile, Mobile, Ala.	Southern Pine & Hardwood Lumber Co., Inc., Mobile, Ala.	Schues & Nordstrom.
Fr. Meyer's Sohn, Hamburg.....	7469	37.54	4- 3-40	Chemical Bank & Trust Co., New York.	.....	Fr. Meyer's Sohn.
	6193	107.00	.....	.....do.....	.....	Do.
	14482	25.81	2- 6-40	Corn Exchange Bank Trust Co....	Carl Fischer Musical Instrument Co., Inc., New York.	Do.
Deutsch-Suedamerikanische Bank, Hamburg.	E40/07387	71.20	1-13-40	Bank of London & South America, Ltd. New York Agency.	.....	Auslands Incasso Bank Hamburg.
	22322	54.21	11- 7-39	The Guaranty Trust Co. of New York.	.....	Deutsch-Sudamerikanische Bank A. G.
	843	25.92	11- 6-39	Agency of The Royal Bank of Canada, New York.	.....	Do.
Emil Zarncke, Hamburg.....	2937	146.00	1-22-40	Guaranty Trust Co. of New York.	John Frese.....	Emil Zarncke.
August Schultz, Hamburg, Eppendorferlandstr.	12214	72.48	2-29-40	.....do.....	.....	Walter Leinau.
	11247	142.90	.....	.....do.....	.....	Walter Leinau & Co.
	157202	278.10	.....	The Guaranty Trust Co. of New York.	.....	Do.
	157199	179.33	.....	.....do.....	.....	Do.
Geerz Gebr., Hamburg, Deichstr. 29.	51/5230	237.25	10-31-39	The Chase National Bank, New York.	.....	Gebr. Geerz.
D. Heydemann & Co., Hamburg 1.	000287	8.00	12-21-39	Bank of London & South America, Ltd., New York.	.....	Banco Central de Bolivia.
	000492	8.00	5-12-41	.....do.....	.....	Do.
	11722	18.63	1-16-40	The Chase National Bank, New York.	Intersped Agency, New York...	D. Heydeman & Co.
Ludwig Kiene, Vaduz.....	71924	30.77	11- 9-40	United States Treasury.....	Special Assistant Treasurer of the United States.	Ludig Kiene.
Koerner & Co., Hamburg, Kirchenallee.	46065	5.20	10- 7-40	The Chase National Bank, New York.	Draeger Shipping Co., Inc., New York.	Adolf Blum & Popper.
Ulrich Rieck & Soehne, Hamburg..	73387 A	49.81	10-21-39	The National City Bank of New York.	.....	Jacob & Valentin.
Norddeutsche Schleifmittel-Industrie Christiansen & Co., Hamburg-Lurup.	8349	26.13	5-20-41	.....do.....	Gerard-Kluyskens Corp., New York.	Norddeutsche Schleifmittel-Industrie Christiansen & Co.
"Chemphar", Chemisch-Pharmazeutische Handels-gesellschaft m. b. H., Hamburg.	W249032	53.48	7-14-39	J. Henry Schroder Banking Corp., New York.	.....	Chemphar, Chemisch-Pharmazeutische Handelsgesellschaft m. b. H.
	O482894	179.27	.....	Pan American Trust Co., New York.	.....	Carlos Stein y Cia.
	E11024	135.13	12-15-39	Irving Trust Co., New York.....	.....	Chemphar, Chemisch-Pharmazeutische Handelsgesellschaft m. b. H.
	E10278	50.72	11- 4-39	Guaranty Trust Co. of New York.	.....	Do.
	E09630	25.40	9-13-39	.....do.....	.....	Do.
Max Gruenhut, Hamburg.....	7	49.85	9- 8-39	Manufacturers Trust Co., New York.	.....	Felix Spilman.
	O494248	151.55	4- 8-40	Pan American Trust Co., New York.	.....	Max Grunhut.
	O9645	70.65	11-20-39	The National City Bank of New York.	.....	Do.
Max Gruenhut, Hamburg.....	1D 2376	102.45	.....	Guaranty Trust Co. of New York.	.....	Do.
	31031	52.65	.....	Manufacturers Trust Co., New York.	.....	Max Grünhut.
	85719	63.90	4-10-40	Bank of the Manhattan Co., New York.	.....	Max Gruenhut.

EXHIBIT A—Continued

Name and address of owner	Check No.	Amount	Date	Drawee	Drawer	Payee
Paul von Werner, Arnsberg i/W	(Unnumbered)	$20.00	8-22-46	Bank of New York, N. Y.	C. Suydam Cutting, New York.	Paul von Werner.
Lassen & Co. A. G., Hamburg	22127	25.02	.....	Banca Commerciale Italiana, New York.	.....	Lassen & Co. A. G.
	23126	57.00	.....	Central Hanover Bank & Trust Co., New York.	.....	Dauelsberg Y Co.
"Intercontinentale" Gesellschaft fuer Transport-u. Verkehrswesen m. b. H., Hamburg.	4899	219.28	9-13-39	The Royal Bank of Canada, New York.	.....	Intercontinentale G. m. b. H.
	093902	535.22	8-11-39	Chemical Bank & Trust Co., New York.	.....	Do.
	2374	12.00	11- 2-39	.....do.....	The Manufacturers National Bank of Detroit, Detroit, Mich.	Do.
Gerhard & Hey Co., Hamburg, Steinhoeft.	39531	56.21	11-13-39	Guaranty Trust Co. of New York.	Gerhard & Hey Co., Inc., New York.	Gerhard & Hey A. G.
D. Lehmann Soehne, Hamburg	1331	150.00	1-22-40	California Bank, Los Angeles, Calif.	Withers Bros. Ltd., Fullerton, Calif.	D. Lehman Sohne.
Paul Meier, Moebeltransporte, Hamburg.	75321	10.00	12-22-39	The Chase National Bank, New York.	Globe Shipping Co., Inc., New York.	Berthold Jacoby.
	74926	22.00	11-25-39	.....do.....	.....do.....	Do.
Red Star Lines G. m. b. H., Hamburg.	109162	20.55	4-12-40	The National City Bank, New York.	Chubb & Son, Underwriters	Red Star Line G. m. b. H.
	105807	20.55	11-13-39	.....do.....	.....do.....	Do.
Otto A. H. Woelfer, Hamburg	07584	70.96	11- 6-39	.....do.....	.....	F. P. Winkler & Co.
	06331	71.04	8-29-39	.....do.....	.....	Do.
Hamburg Mannheimer, Versicherungs A. G., Alsterufer 1.	1871	143.34	7-27-39	The Chase National Bank of New York.	.....	Agencias Tecnicas e Importadores Hans G. Rittermann.
Conrad Behre, Hamburg, Brodschrangen 9.	743	10.00	10-30-39	New York Trust Co., New York	First National Bank, Columbus, Ga.	Conrad Behre.
	25439	100.00	10-31-39	The National City Bank of New York.	.....	Do.
Internationale Industrie, G. m. b. H., Hamburg.	56321	85.04	12-14-39	First National Bank, New York	City National Bank & Trust Co. of Chicago, Chicago, Ill.	Internationale Industrie A. G.
Dr. Morris Samson, Hamburg	14215	5.00	6-23-47	The Chemical Bank & Trust Co., New York.	American Trust Co., Charlotte, N. C.	Dr. jur. Morris Samson.
Schwester Magda Witte, Tostedt bei, Hamburg.	181	2.00	5-25-47	American Trust Co., Telegraph Avenue Office.	Ethel S. R. Adamson, Berkeley, Calif.	Sister Magda Witte.
Lilie Overbeck, c/o Brinckmann, Wirtz & Co., Hamburg.	H 2910	25.00	8- 1-39	Central Hanover Bank & Trust Co., New York.	Central Hanover Bank & Trust Co., New York.	Mrs. Lillie Overbeck.
Siegfried Seidl, Hamburg, Ferdinandstr. 55/57.	668	500.00	12-28-39	The National City Bank of New York.	The Oriental Consolidated Mining Co., New York.	Seigfried Seidl.
Deutsche Bank, Filiale, Hamburg	16769	1.00	9- 5-47	Texas State Bank, Jacksonville, Texas.	Mrs. Dewey Edwards, c/o Gran-Dee, Jacksonville, Tex.	Deutsche Bank of Berlin.
Karl Fruechte, Hamburg	A 30820	200.00	7-24-39	Bank of the Manhattan Co., New York.	.....	Karl Früchte.
Lucinde Daniels, Hamburg-Bergedorf, Schlebusweg 30.	993	26.73	1- 1-40	Seaboard Trust Co., Hoboken, N. J.	Seaboard Trust Co. Trustee	Albert G. A. Daniels.
Koch & Reimers, Hamburg	2523 C	22.30	9-20-39	Guaranty Trust Co., New York	.....	Koch & Reimers.
Marth Alma Kaiser, Hamburg 30, Mansteinstr.	(Unnumbered)	50.00	12-24-48	The First National Bank of Ontario.	Cecil E. Troxel, Ontario, Calif.	Gustavo C. Kaiser.
Kaethe Koehler, Blankenese, Schoenefelderstr. 213.	H 107658	0.83	3-15-41	National Bank of Detroit, Detroit, Mich.	Detroit Trust Co	Kathie Klindworth.
	H 105033	0.83	12-14-40	.....do.....	.....do.....	Do.
	H 150823	1.22	9-15-47	.....do.....	.....do.....	Do.
	H 94811	1.35	3-15-40	.....do.....	.....do.....	Do.
	H 94158	1.35	1-25-40	.....do.....	.....do.....	Do.
	P 120511	243.92	11- 1-40	.....do.....	Comptroller of the Currency, Washington, D. C.	Do.
J. S. Staedtler, Nuernberg	77904	34.20	7-25-49	The Chase National Bank of New York.	.....	Auslands Incasso Bank.
Gebr. Nirdes, Hamburg	08807	53.05	6-23-49	The Royal Bank of Canada, New York.	.....	Barclays Bank Limited.
Kaethe Koehler, Blankenese, Schoenefelderstr. 213.	H 110246	0.83	6-16-41	National Bank of Detroit, Detroit, Mich.	Detroit Trust Co	Kathie Klindworth.
	H 105187	0.50	5- 6-41	.....do.....	.....do.....	Do.
Holsten-Brauerei, Altona	14447	100.00	10-17-39	The National City Bank of New York.	.....	Holsten-Brauerei.
	14457	100.00	10-18-39	.....do.....	.....	Do.
	7844	100.00	10- 4-39	.....do.....	.....	Do.
	7905	100.00	10-24-39	.....do.....	.....	Do.
Georg Dralle, Parfumerie u. Seifenwerke, Hamburg-Altona.	51853	52.25	10-17-39	The Public National Bank & Trust Co. of New York.	J. Anghel, New York	Georg Dralle.
	62878	226.06	8-17-39	The National City Bank, of New York.	.....	Do.
	59966	294.90	12- 6-38	National City Bank of New York.	.....	Do.
	11498	125.00	11-20-39	Guaranty Trust Co., New York	.....	Do.
Victor Koehnk, Tootensen No. 23, bei Harburg.	2063	153.00	9-11-39	Manufacturers Trust Co., New York.	Columbian Carbon Co., New York.	Victor Koehnk.
Marie Kaehlert, Hochdonn-Holstein.	712954	13.05	3- 1-40	The First Wisconsin National Bank of Milwaukee.	Wisconsin Electric Power Co	Henry Koehlert.
Marschsparkasse, Meldorf	1320	24.72	12-31-40	Central Hanover Bank & Trust Co., New York.	Felix A. Muldoon, Karl Propper and John K. Wallace, Trustees, New York.	Nanny Schroeder.
	1216	21.99	9-30-40	.....do.....	.....do.....	Do.
Stadtkasse Husum, Husum	27351	2.50	5-15-41	The Guaranty Trust Co., New York.	The Bank of California National Association, Tacoma, Wash.	Standesbeamten.
Johannes Mahn, Blomesche Wildnis, Holstein, (bei Itzehoe).	87647	137.37	1-15-40	Bankers Trust Co. of New York	The International Trust Co., Denver, Colo.	Frau Johannes Mahn.
Theodore Wiese, Laboe, Strangstr. 24.	7-386	13.50	12-12-39	Manufacturers Trust Co., New York.	General Motors Corp	Vereins Bank, A/C Theodore Wiese.
	6-565	8.10	3-12-40	.....do.....	.....do.....	Do.
	6-925	7.51	3-12-41	.....do.....	.....do.....	Do.
Commerzbank, Filiale Kiel, Willestr.	B-30	400.00	4- 3-40	J. P. Morgan & Co., New York	Schlumberger Well Surveying Corp.	Commerz-und Privatbank A. G. Filiale.
Ferdinand Heil, Kiel	631-896	60.12	1-15-41	The First National Bank of New York.	American Telephone & Telegraph Co.	Franz Heil Estate.
	634-947	64.80	4-15-40	.....do.....	.....do.....	Do.
	638-256	64.80	1-15-40	.....do.....	.....do.....	Do.
	F456	80.16	1- 2-41	The National City Bank of New York.	Union Pacific Railroad Co., New York.	Do.
	F521	80.16	10- 1-40	.....do.....	.....do.....	Do.
	F873	86.40	4- 1-40	.....do.....	.....do.....	Do.
	F760	86.40	1- 2-40	.....do.....	.....do.....	Do.
Kaethe Grundmann, Kiel, Graf Speestr. 37.	C138936	17.00	5-27-41	.....do.....	The Prudential Insurance Co. of America, Newark, N. J.	Katie Grundmann.
Schleswig Holsteinische & Westbank, Kiel.	B-29	3,600.00	4- 3-40	J. P. Morgan & Co., New York	Schlumberger Well Surveying Corp.	Schleswigholsteinischen Bank.
Hermann Weyehardt, Kiel, c/o Marine Bergungs & Seedienst-Kdo.	57339	2.73	11-13-39	Lafayette National Bank of Brooklyn, N. Y.	Lafayette National Bank of Brooklyn, N. Y.	Hermann Weyehardt.

EXHIBIT A—Continued

Name and address of owner	Check No.	Amount	Date	Drawee	Drawer	Payee
C. Burmeister, Luebeck, Moltkestr. 11.	18856	$17.39	6-12-41	Chase National Bank, New York.	Wells Fargo Bank & Union Trust Co., San Francisco, Calif.	William C. Burmeister.
Erxleben-Tews Erbengemeinschaft, Luebeck-Karlshof.	H45615	840.00	9- 9-39	The National City Bank of New York.	.....	A. Palm.
Lehmann & Michels, Altona, Gefionstr. 123.	57635	56.75	8-26-39	New York Agency of Philippine National Bank.	.....	Lehmann & Michels.
Elsa Crohn, Luebeck, Katharinenstr.	7085	108.55	1- 9-41	The Idaho First National Bank, Weiser, Idaho.	Wulff Hardware & Implement Co., Weiser, Idaho.	Elsie Burgdorf Crohn.
Do	B80372	999.00	1-31-41	The Chase National Bank, New York.	The Idaho First National Bank, Weiser, Idaho.	Do.
Therese Hamann, Kiel, Jahnstr. 12.	(Unnumbered)	5.00	12- 5-40	Bank of the Manhattan Co. at Woodhaven.	Charles Uhlinger	Mrs. Therese Hamann.
Henry Buttmann, Elmshorn, Peterstr. 23.	1881	10.85	9-20-41	Chemical Bank & Trust Co., New York.	The Ohio Match Company, New York.	Henry Buttmann.
	1974	11.70	3-15-40	do	do	Do.
	1843	11.70	12-20-39	do	do	Do.
	1934	10.85	3-15-41	do	do	Do.
	65039	13.50	1- 2-40	City National Bank & Trust Co. of Chicago.	City National Bank & Trust Co. of Chicago.	Henrich Buttmann.
	69430	13.50	4- 1-40	do	do	Do.
Anna Piening, Uetersen, Gr. Sand 6	14282	3.75	12-22-39	Walker Bank & Trust Co., Salt Lake City, Utah.	Independent Coal & Coke Co., Salt Lake City, Utah.	Anna Harms Pienning.
	14482	3.75	3-18-40	do	do	Do.
	15085	7.50	12-21-40	do	do	Do.
	15282	3.75	3-18-41	do	do	Do.
	543	7.20	12-20-39	Utah Savings & Trust Co., Salt Lake City, Utah.	Consolidated Wagon & Machine Co., Salt Lake City, Utah.	Anna Harms Piening.
	514	7.20	12-20-40	do	do	Do.
Dr. Walter E. J. Rogge, Nortorf/Holstein.	73543	212.27	12- 2-41	The National City Bank of New York.	.....	Walter Rogge.
	71704	212.27	7-25-41	do	do	Do.
Franziska Springer, c/o Marta Schunk.	A 5421	36.56	2- 9-40	New York Trust Co., New York.	New York Life Insurance Co., New York.	Franziska J. W. M. F. Springer.
Geb. Sturzenbecker, Bad Oldesloe.	A 5572	36.56	5- 9-40	do	do	Do.
	A 5855	33.92	2- 9-41	do	do	Do.
	A 5953	33.92	5- 9-41	do	do	Do.

[F. R. Doc. 52-12104; Filed, Nov. 12, 1952; 8:52 a. m.]

DEFENSE PRODUCTION ADMINISTRATION

[D. P. A. Request No. 45—DPAV-42 (a)]

ADDITIONAL COMPANIES ACCEPTING REQUEST TO PARTICIPATE IN ACTIVITIES OF AN ARMY ORDNANCE INTEGRATION COMMITTEE ON 20MM PROJECTILES AND FUZES

Pursuant to section 708 of the Defense Production Act of 1950, as amended, the names of the following companies are herewith published which have accepted the request to participate in the voluntary plan entitled "Plan and Regulations of the Ordnance Corps Governing the Integration Committee on 20MM Projectiles and Fuzes," dated February 25, 1952, which request and original list of companies accepting such request were published on September 17, 1952, on 17 F. R. 8371.

H and H Manufacturing Co., 570 Elk Street, Buffalo 10, N. Y.

Underwood Corp., 581 Capital Avenue, Hartford 6, Conn.

Supreme Products, Inc., 2222 South Calumet Avenue, Chicago 16, Ill.

The Sessions Clock Co., Forestville, Conn.

(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: November 13, 1952.

HENRY H. FOWLER,
Administrator.

[F. R. Doc. 52-12330; Filed, Nov. 14, 1952; 11:27 a. m.]

INTERSTATE COMMERCE COMMISSION

[4th Sec. Application 27531]

SULPHURIC ACID FROM BATON ROUGE AND NORTH BATON ROUGE, LA., TO SADDLE CREEK, FLA.

APPLICATION FOR RELIEF

NOVEMBER 10, 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: R. E. Boyle, Jr., Agent, for The Alabama Great Southern Railroad Company and other carriers.

Commodities involved: Sulphuric acid, in tank-car loads.

From: Baton Rouge and North Baton Rouge, La.

To: Saddle Creek, Fla.

Grounds for relief: Competition with rail carriers, circuitous routes, and to apply rates constructed on the basis of the short line distance formula.

Schedules filed containing proposed rates: C. A. Spaninger, Agent, I. C. C. No. 1200, Supp. 65.

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. 52-12135; Filed, Nov. 13, 1952; 8:50 a. m.]