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# FEDERAL REGISTER

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*Washington, Saturday, December 20, 1952*

## TITLE 5—ADMINISTRATIVE PERSONNEL

### Chapter I—Civil Service Commission

PART 27—EXCLUSION FROM PROVISIONS OF THE FEDERAL EMPLOYEES PAY ACT OF 1945, AS AMENDED, AND THE CLASSIFICATION ACT OF 1949, AS AMENDED, AND ESTABLISHMENTS OF MAXIMUM STIPENDS FOR POSITIONS IN GOVERNMENT HOSPITALS FILLED BY STUDENT OR RESIDENT TRAINEES

DIETETIC INTERNS

Effective December 15, 1952, the maximum stipend for the positions of dietitian interns (student dietitians) which appears in § 27.2 is increased to $2,000, and the title of the position is changed to dietetic interns (student dietitians). As amended, § 27.2 will read in pertinent part as follows:

§ 27.2 *Maximum stipends prescribed.* * * *

| | |
|---|---|
| Dietetic interns (student dietitians): One year approved postgraduate training | $2,000 |

(61 Stat. 727; 5 U. S. C. 1051–1058)

UNITED STATES CIVIL SERVICE COMMISSION,
[SEAL] ROBERT RAMSPECK,
*Chairman.*

[F. R. Doc. 52-13464; Filed, Dec. 19, 1952; 8:59 a. m.]

## TITLE 6—AGRICULTURAL CREDIT

### Chapter III—Farmers Home Administration, Department of Agriculture

Subchapter B—Farm Ownership Loans

[FHA Instruction 427.1]

PART 327—TITLE CLEARANCE

SUBPART A—GENERAL PROVISIONS

SUBSTITUTE FOR TITLE INSURANCE

Paragraph (a) of § 327.1, Title 6, Code of Federal Regulations (13 F. R. 9409) is amended by adding a provision that title evidence and closing assistance satisfactory to the Office of the Solicitor may be substituted, if available, for title insurance if the farm is subject to a purchase money first mortgage or deed of trust held by the Farmers Home Administration which will be released of record in connection with the transaction, provided the land formerly was sold by or by direction of the Farmers Home Administration or any of its predecessor agencies. As amended, said paragraph reads as follows:

§ 327.1 *General.* * * *

(a) *Title insurance.* If title insurance and services are available under an approved proposal covering the locality in which the loan is to be made, title insurance and services as provided in the proposal will be obtained by sellers of farms and Farm Ownership borrowers. However, title insurance will not be required if the farm with respect to which title examination is needed consists entirely of land being sold by the Department of Agriculture, or land which is subject to a first mortgage or deed of trust held by the Farmers Home Administration which will not be released in connection with the transaction; and other title evidence and closing assistance satisfactory to the Office of the Solicitor may be substituted, if available, for title insurance if the farm is subject to a purchase money first mortgage or deed of trust held by the Farmers Home Administration which will be released of record in connection with the transaction, provided the land formerly was sold by or by direction of the Farmers Home Administration or any of its predecessor agencies. The State Director may, upon advice and instructions from the representative of the Office of the Solicitor, accept certificates of title deemed by that representative to be legally satisfactory for purposes of title clearance in lieu of title insurance.

(Sec. 41 (1), 60 Stat. 1066; 7 U. S. C. 1015 (1). Interprets or applies secs. 3 (a), 12 (a), 60 Stat. 1074, 1076; 7 U. S. C. 1003 (a), 1005b (a))

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

DECEMBER 8, 1952.

Approved: December 17, 1952.

CHARLES F. BRANNAN,
*Secretary of Agriculture.*

[F. R. Doc. 52-13406; Filed, Dec. 19, 1952; 8:51 a. m.]

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FEDERAL REGISTER

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## CODIFICATION GUIDE

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

## CODIFICATION GUIDE—Con.



# TITLE 7—AGRICULTURE

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

Subchapter F—Insecticides

PART 162—REGULATIONS FOR THE ENFORCEMENT OF THE FEDERAL INSECTICIDE, FUNGICIDE, AND RODENTICIDE ACT

REGISTRATION; SHIPMENTS FOR EXPERIMENTAL USE

On August 15, 1952, there was published in the FEDERAL REGISTER (17 F. R. 7436) a notice of proposed rule making concerning the amendment of §§ 162.10 and 162.17 of the regulations for the enforcement of the Federal Insecticide, Fungicide, and Rodenticide Act (7 CFR 162.10, 162.17). After due consideration of relevant matters presented, and pursuant to sections 4 and 6 of the Federal Insecticide, Fungicide, and Rodenticide Act (7 U. S. C. 1946 ed., Supp. IV, 135b, 135d), the Secretary of Agriculture hereby amends said §§ 162.10 and 162.17 as follows:

1. Section 162.10 is amended by adding thereto new paragraphs (h) and (i) reading, respectively:

§ 162.10 *Registration.* * * *

(h) *Duration of registration.* Unless canceled in accordance with the provisions of section 4. c. of the act or with the acquiesence of the registrant, or unless continued in effect in accordance with the provisions of paragraph (i) of this section, the registration of an economic poison shall be canceled at the end of a period of five years following the date of registration of such economic poison or following the date of any subsequent registered change in formula or labeling or following the date of any continuance of registration pursuant to paragraph (i) of this section: *Provided, however,* That prior to any such cancellation the Insecticide Division shall send to the registrant a notice of intent to cancel, and, in the event such notice is not sent to the registrant 30 days prior to the expiration of the five year period, the registration shall remain in effect until 30 days following the date such notice has been sent to the registrant at his latest address submitted to the Insecticide Division.

(i) *Continuance of registration.* If a registrant desires to continue the registration in effect, he shall notify the Insecticide Division in writing and it shall be continued in effect under the same terms as the original registration: *Provided, however,* That if, on the basis of information available at the time, it appears that the product or its labeling fails to comply with the act the registrant shall be so notified and an opportunity given to make the necessary corrections. If the corrections are not made, continued registration without protest may be refused but registration under protest as provided in section 4. c. of the act shall be issued if requested in writing by the registrant.

2. Subparagraph (2) of § 162.17 (b) is amended and new subparagraphs (3), (4), (5) and (6) are added to § 162.17 (b) to read, respectively:

§ 162.17 *Shipments for experimental use.* * * *

(b) *Articles for which permit is required.* * * *

(2) If an economic poison is to be tested for a use which is likely to result in a residue on or in food or feed, a permit for shipment or delivery will be issued only when:

(i) The food or feed product will not be used for food or feed except for laboratory or experimental animals, or

(ii) Convincing evidence is submitted by the applicant that the proposed use will not result in an amount of residue which would be hazardous to man or other animals.

(3) A permit for shipment or delivery of any experimental economic poison for testing in any place likely to be frequented by people will be granted only if it is clearly shown in the application for such permit that the applicant's instructions for use reasonably assure the avoidance of injury to all persons concerned.

(4) All applications for permits covering shipments for experimental use shall be filed in duplicate and must be signed by the shipper or the person making the delivery and must contain the following:

(i) Name and address of the shipper and place or places from which the shipment will be made.

(ii) Proposed date of shipment or proposed shipping period not to exceed one year.

(iii) A statement of the composition of material to be covered by the permit which should apply to a single material or group of closely allied formulations of the material.

(iv) A statement of the approximate quantity to be shipped.

(v) Available data or information or reference to available data or information on the acute toxicity of the economic poison.

(vi) A statement of the nature of the proposed experimental program, including the type of pests or organisms to be experimented with, the crops or animals for which the economic poison is to be used, the areas where it is proposed to conduct the program, and including the results of previous tests where necessary to justify the quantity requested.

(vii) When food or feed is likely to be contaminated, either a full statement of action which will be taken to prevent the food or feed from being consumed, except by laboratory or experimental animals, or convincing evidence that the proposed experiment will not result in injury to man or useful animals.

(viii) The percentage of the total quantity specified under subdivision (iv) of this subparagraph which will be supplied without charge to the user.

(ix) A statement that the economic poison is intended for experimental use only.

(x) Proposed labeling which must bear (*a*) the prominent statement "For Experimental Use Only" on the container label and any accompanying circular or other labeling, (*b*) a warning or caution statement which may be necessary and if complied with adequate for the protection of those who may handle or be exposed to the experimental formulations, (*c*) the name and address of the applicant for the permit, (*d*) the name or designation of the formulation, and (*e*), if the economic poison is to be sold, a statement of the names and percentages of the principal active ingredients in the product.

(5) The Director may limit the quantity of economic poison covered by a permit to such less quantity than requested as he may determine if the available information on effectiveness, toxicity or other hazards is not sufficient to justify the scope of experimental use proposed in the application, or make such other limitations in the permit as he may determine to be necessary for the protection of the public.

(6) An economic poison intended for experimental use shall not be offered for general sale by a retailer or others, or advertised for general sale.

3. Section 162.17 (d) is amended to read:

(d) *Cancellation of permits.* Any permit for shipment for experimental use may be cancelled at any time for any violation of the terms thereof or if it shall appear to the Director that the permit should be cancelled for the protection of the public.

These amendments shall become effective 30 days after publication of this notice in the FEDERAL REGISTER.

(Sec. 6, 61 Stat. 168; 7 U. S. C. Sup. 135d)

Done at Washington, D. C., this 17th day of December 1952.

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

[F. R. Doc. 52-13469; Filed, Dec. 19, 1952; 8:59 a. m.]

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## Chapter VII—Production and Marketing Administration (Agricultural Adjustment), Department of Agriculture

[1061 (52)-1, Supp. 7]

PART 701—NATIONAL AGRICULTURAL CONSERVATION PROGRAM SUBPART—1952

MISCELLANEOUS AMENDMENTS

Pursuant to the authority vested in the Secretary of Agriculture under sections 7-17 of the Soil Conservation and Domestic Allotment Act, as amended, the 1952 National Agricultural Conservation

Program, issued August 31, 1951 (16 F. R. 9006), as amended September 25, 1951 (16 F. R. 9859), December 3, 1951 (16 F. R. 12306), February 28, 1952 (17 F. R. 1931), March 7, 1952 (17 F. R. 2110), March 31, 1952 (17 F. R. 2885), and April 17, 1952 (17 F. R. 3530), is further amended as follows:

1. Section 701.312 (a) is amended by inserting the following as the third sentence:

§ 701.312 *Conservation practices and maximum rates of assistance.* (a) * * * Prior approval of the county committee is also required for all other practices contained in this subpart in all States, except Connecticut, Florida, Georgia, Iowa, Kentucky, New Jersey, New York, Pennsylvania, Rhode Island, Tennessee, Virginia, and West Virginia. * * *

2. Section 701.393 is amended by adding the following at the end thereof:

§ 701.393 *Time and manner of filing application and information required.* * * * The final date for filing an application for payment is February 28, 1953, in New Hampshire; March 15, 1953, in New York; April 1, 1953, in Maine; April 30, 1953, in New Jersey and Rhode Island; May 1, 1953, in Nevada; May 15, 1953, in Florida; June 1, 1953, in Connecticut; June 30, 1953, in Arizona, Arkansas, Colorado, Delaware, Georgia, Louisiana, Mississippi, Montana, New Mexico, North Carolina, Pennsylvania, Vermont, Virginia, and Washington; July 1, 1953, in Maryland; August 31, 1953, in Minnesota; December 31, 1953, in Alabama, California, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Massachusetts, Michigan, Missouri, Nebraska, North Dakota, Ohio, Oklahoma, Oregon, South Carolina, South Dakota, Tennessee, Texas, Utah, West Virginia, Wisconsin, and Wyoming. In those States for which the final date for filing an application for payment is earlier than December 31, 1953, the State committee may extend the final date to a date not later than December 31, 1953, when failure to file the application was due to conditions over which the farmer had no control.

(Sec. 4, 49 Stat. 164; 16 U. S. C. 590d. Interpret or apply secs. 7–17, 49 Stat. 1148, as amended; 16 U. S. C. 590g–590q)

Done at Washington, D. C., this 17th day of December 1952.

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

[F. R. Doc. 52-13466; Filed, Dec. 19, 1952; 8:59 a. m.]

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

### Subchapter H—Determination of Wage Rates

[Sugar Determination 867.5]

### PART 867—SUGARCANE; PUERTO RICO

CALENDAR YEAR 1953

Pursuant to the provisions of section 301 (c) (1) of the Sugar Act of 1948, as amended (herein referred to as "act"), after investigation, and consideration of the evidence obtained at the public hearing held in San Juan, Puerto Rico, on September 25 and 26, 1952, the following determination is hereby issued:

§ 867.5 *Fair and reasonable wage rates for persons employed in the production, cultivation, or harvesting of sugarcane in Puerto Rico during the calendar year 1953*—(a) *Requirements.* The requirements of section 301 (c) (1) of the act shall be deemed to have been met with respect to the production, cultivation, or harvesting of sugarcane in Puerto Rico for the calendar year 1953 if the producer complies with the following:

(1) *Wage rates.* All persons employed on the farm in the production, cultivation, or harvesting of sugarcane shall have been paid in full for all such work and shall have been paid wages in cash therefor at rates as agreed upon between the producer and the laborer, but after the date of issuance of this section, not less than the following:

(i) *Day rates*—(a) *Basic rates.* The basic day rate for the first 8 hours of work performed in any 24-hour period (except that for ditch diggers, ditch cleaners, or field flooders in Class E, as shown in the table below, the applicable day rate shall be for the first 7 hours of work performed in any 24-hour period) shall be as follows:

| *Class of work* | *Basic rates per day* |
|---|---|
| A. All kinds of work not classified below | $2.20 |
| B. Operators of mechanical equipment, such as tractors, trucks, tractor plows | 3.05 |
| *Classified nonharvest operations:* | |
| C. Cartmen in cultivation work | 2.30 |
| D. Plow steersmen and operators of irrigation pumps, and all work connected with mixing and applying chemical weed killers | 2.50 |
| E. Ditch diggers, ditch cleaners, field flooders (per 7-hour day)[1] | 2.50 |
| *Classified harvest operations:* | |
| F. Cartmen in harvest work | 2.70 |
| G. Sugarcane cutters (for grinding or planting), seed cutters, crane operators, dumpers | 2.50 |
| H. Portable track handlers, railroad or portable track car loaders | 2.70 |
| I. Cane cart or truck loaders | 2.60 |

[1] Field flooders shall be deemed to be workers who set up or remove banks in drainage ditches when used for flooding sugarcane fields.

(b) *Wage increases.* For each 10 cents or fraction thereof that the price of raw sugar (duty paid basis, delivered) averages more than $5.00 per one hundred pounds but not more than $7.00 per one hundred pounds for the two-week period immediately preceding the two-week period during which the work is performed, a wage increase of 6.0 cents per day above the rate prescribed under subdivision (a) of this subparagraph shall be paid for each day of work during such two-week period: *Provided,* That the average price of raw sugar prevailing during the period from December 18 through December 31, 1952, shall determine the amount of wage increase effective during the work period January 1 through January 14, 1953, and thereafter the amount of wage increases in successive two-week work periods shall be determined by the average price of raw sugar prevailing in the immediately preceding two-week period. The two-week average price of raw sugar (duty paid basis, delivered) shall be determined by taking the simple average of the daily spot quotations of 96° raw sugar of the New York Coffee and Sugar Exchange (domestic contract) expressed in terms of a one hundred pound unit and adjusted to a duty paid basis, delivered, by adding to each daily quotation the United States duty prevailing on Cuban raw sugar on that day, except that, if the Director of the Sugar Branch determines that for any two-week period such average price does not reflect the true market value of raw sugar, because of inadequate volume or other factors, the Director may designate the average price to be effective under this section.

(ii) *Hourly rates.* Where persons are employed on an hourly basis for a period not in excess of 8 hours (7 hours in Class E) in any 24-hour period, the hourly rate shall be determined by dividing the applicable day rate provided in subdivision (i) of this subparagraph by 8 (by 7 in Class E).

(iii) *Overtime.* Persons employed for more than 8 hours (or 7 hours in Class E) in any 24-hour period shall be paid for the overtime work at a rate double the applicable hourly rate provided in subdivision (ii) of this subparagraph.

(iv) *Piecework rates.* If work is performed on a piecework basis, the average earnings for the time involved on each separate unit of work for which a piecework rate is agreed upon shall be not less than the applicable daily or hourly rate provided in subdivisions (i), (ii), and (iii) of this subparagraph.

(2) *Perquisites.* In addition to the foregoing, the producer shall furnish to the laborer, without charge, the perquisites customarily furnished by him such as a dwelling, garden plot, pasture lot, and medical services.

(b) *Subterfuge.* The producer shall not reduce wage rates to laborers below those determined in this section through any subterfuge or device whatsoever.

(c) *Claim for unpaid wages.* Any person who believes he has not been paid in accordance with this section may file a wage claim with the Caribbean Area Office, Production and Marketing Administration, San Juan, Puerto Rico, against the producer on whose farm the work was performed. Such claim must be filed within two years from the date the work with respect to which the claim is made was performed. Detailed instructions and wage claim forms are available at that office. Upon receipt of a wage claim the Caribbean Area Office shall thereupon notify the producer against whom the claim is made concerning the representation made by the laborer and, after making such investigation as it deems necessary, shall notify the producer and laborer in writing of its recommendation for settlement of the claim. If the recommendation of the Area Office is not acceptable, either party may file an appeal with the Director of the Sugar Branch, Production and Marketing Administration, U. S. Department of Agriculture, Washington 25, D. C.

Such appeal shall be filed within 15 days after receipt of the recommended settlement from the Area Office; otherwise such recommended settlement will be applied in making payments under the act. If a claim is appealed to the Director of the Sugar Branch, his decision shall be binding on all parties insofar as payments under the act are concerned.

STATEMENT OF BASES AND CONSIDERATIONS

(a) *General.* The foregoing determination provides fair and reasonable wage rates which a producer must pay, as a minimum, for work performed by persons employed on the farm in the production, cultivation, or harvesting of sugarcane in Puerto Rico during the calendar year 1953, as one of the conditions for payment under the act.

(b) *Requirements of the act and standards employed.* In determining fair and reasonable wage rates it is required under the act that a public hearing be held, that investigations be made, and that consideration be given to (1) the standards formerly established by the Secretary under the Agricultural Adjustment Act, as amended, and (2) the differences in conditions among various sugar producing areas.

A public hearing was held in San Juan, Puerto Rico, September 25–26, 1952, at which interested persons presented testimony with respect to fair and reasonable wage rates for the calendar year 1953. In addition, investigations have been made of the conditions affecting wage rates in Puerto Rico. In this determination, consideration has been given to testimony presented at the hearing and to information resulting from investigations. The primary factors which have been considered are (1) cost of living; (2) prices of sugar and by-products; (3) income from sugarcane; (4) cost of production; and (5) relationship of labor cost to total cost. Other economic influences also have been considered.

(c) *1953 wage determination.* This determination differs from the 1952 determination in two respects. Basic wage rates are raised 5 cents per day and the amount of the wage increase in the wage-price escalator is raised from 5 cents per 8-hour day to 6 cents for each 10-cent, or fraction thereof, increase in the two-week average price of raw sugar above $5.00 per hundred pounds. The effect of this action is to increase wage rates about 6 percent at current sugar prices.

At the public hearing, representatives of producer organizations stated that because of large stocks of sugar on hand, uncertainty with respect to sugar prices and the probability of restricted marketings, it was their recommendation that no change be made in minimum wage rates for 1953. Two producer witnesses testified that the output of their workers had declined during the years when wage costs were mounting. The representative of one producer organization recommended that wages be related to the price of sugar sold not only in the domestic market but also in the world market should such sales be made; that the wage-price escalator be revised to provide for changes of ½ cent per 8-hour day for each 1-cent change in raw sugar prices; and that a lower wage scale be provided for "interior" farms. Representatives of worker organizations recommended substantial increases in wage rates on the grounds of the low standard of living of Puerto Rican sugarcane workers and the improvement in farm labor productivity of recent years. One representative recommended doubling wages at the base price level, elimination of the wage-price escalator and inclusion in the determination of additional wage classifications for artisans and other skilled workers occupying new jobs not presently well defined. Several labor unions recommended a minimum wage of 50 cents an hour, continuation of the wage-price escalator and certain fringe benefits to workers, such as vacation pay and unemployment benefits. Another labor union proposed a wage scale without a wage-price escalator provision but geared to a minimum wage of 65 cents an hour for unskilled workers.

In this determination consideration has been given to recommendations presented at the hearing, to all aspects of prospective crop and price conditions for 1953, to the anticipated costs, returns and profits of producers, to the living costs of workers and to other pertinent factors. Examination of data with respect to recent crop production costs indicates a moderate but sustained improvement in average labor productivity and that, under conditions expected to prevail during 1953, producers will have the ability to pay the wages provided in this determination. There remain broad opportunities for continued improvement in production methods which, if realized through cooperation between producers and workers, will lower labor costs per unit of production and make possible a better standard of living for workers. This wage action in conjunction with that made a year ago and the action of the wage-price escalator increases daily wages about in line with the increase in workers' living costs which have occurred since 1950.

The recommendation that a differential rate be established for "interior" farms has not been accepted for the reasons set forth in the 1952 determination. The proposal regarding a revision of job classifications will receive further study. Other recommendations of producers and workers not adopted in this determination have been considered either inconsistent with the economic capability of the industry, outside the scope of the administration of the wage provisions of the act, or unnecessarily complicated in view of their limited objectives.

In addition to the payment of cash wages, producers are required to furnish to workers without charge customary perquisites such as a habitable house, medical attention and similar items.

After full consideration of all information available, the wages rates provided in this determination are deemed to be fair and reasonable.

Accordingly, I hereby find and conclude that the foregoing wage determination will effectuate the wage provisions of the Sugar Act of 1948, as amended.

(Sec. 403, 61 Stat. 932; 7 U. S. C. Sup. 1153. Interprets or applies sec. 301, 61 Stat. 929; 7 U. S. C. Sup. 1131)

Issued this 17th day of December 1952.

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

[F. R. Doc. 52-13474; Filed, Dec. 19, 1952; 8:59 a. m.]

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

[Tangerine Reg. 130]

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

LIMITATION OF SHIPMENTS

§ 933.605 *Tangerine Regulation 130*—(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 of this section effective not later than December 22, 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 December 22, 1952; the recommendation and supporting information for continued regulation subsequent to December 21 was promptly submitted to the Department after an open meeting of the Growers Administrative Committee on December 16; 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 con-

cerning 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 set forth in paragraph (b) of this section 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., December 22, 1952, and ending at 12:01 a. m., e. s. t., January 12, 1953, no handler shall ship:

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

(ii) Any tangerines, grown in the State of Florida, which grade U. S. No. 2, that are of a size smaller than the size that will pack 176 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); or

(iii) Any tangerines, grown in the State of Florida, which grade U. S. Fancy, U. S. No. 1 Bronze, or U. S. No. 1 Russet, that are of a size smaller than 2⁶⁄₆₄ 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 tangerines, 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 tangerines (§ 51.417 of this title; 17 F. R. 8377).

(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. Fancy," "U. S. No. 1," "U. S. No. 1 Bronze," "U. S. No. 1 Russet," "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 17th day of December 1952.

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

[F. R. Doc. 52-13467; Filed, Dec. 19, 1952; 8:59 a. m.]

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PART 939—BEURRE D'ANJOU, BEURRE BOSC, WINTER NELIS, DOYENNE DU COMICE, BEURRE EASTER, AND BEURRE CLAIRGEAU VARIETIES OF PEARS GROWN IN OREGON, WASHINGTON, AND CALIFORNIA

DETERMINATION OF DISTRICT PERCENTAGES

Notice was published in the FEDERAL REGISTER issue (17 F.R. 8217) of September 12, 1952, that the Department was giving consideration to the proposed amendment to the rules and regulations (7 CFR 939.100 et seq.; Subpart—Control Committee rules and regulations) currently in effect pursuant to the applicable provisions of the marketing agreement, as amended, and Order No. 39, as amended (7 CFR Part 939), regulating the handling of Beurre D'Anjou, Beurre Bosc, Winter Nelis, Doyenne du Comice, Beurre Easter, and Beurre Clairgeau varieties of pears grown in Oregon, Washington, and California, effective under the Agricultural Marketing Agreement Act of 1937, as amended (7 U. S. C. 601 et seq.).

After consideration of all relevant matters presented, including the proposals set forth in the aforesaid notice which were submitted by the Control Committee (established pursuant to the said amended marketing agreement and order), it is hereby found and determined that the amendment, as hereinafter set forth, to the said rules and regulations is in accordance with the provisions of the said amended marketing agreement and order and it is hereby approved.

Renumber § 939.110 *Application for exemption certificate* as § 939.110a and insert as a new § 939.110 the following:

§ 939.110 *Determination of district percentages.* (a) The Control Committee, at its meeting held on or before August 1 of each year for the purpose of making recommendations to the Secretary under the provisions of § 939.50, shall estimate the district percentages which the grades and sizes of each variety of pears permitted to be shipped from each district under the recommended regulation bears to the total quantity of each variety of pears which could be shipped from that district in the absence of regulation.

(b) Any notice issued or given pursuant to this estimate shall specifically state that each of the said percentages is merely an estimate subject to change, and is not to be relied upon until final action is taken as hereinafter provided. Each exemption committee, as hereinafter constituted in each district, shall meet and elect a district chairman and a secretary, either at or within ten days following said meeting of the Control Committee. Said district chairman shall immediately notify the secretary of the Control Committee of the names of the chairman and the secretary. The chairman of each exemption committee shall call a meeting of such committee within his district not later than a date to be determined each year by the Control Committee at the meeting specified in paragraph (a) of this section.

(c) At said district meeting, the district percentage estimates made by the Control Committee shall be reviewed by the exemption committee, and, if found to be not in accordance with conditions then existing within the district, said committee shall recommend proper adjustments to the Control Committee. Each exemption committee shall make only one recommendation for adjustment of district percentages in any one season, and said recommendation shall be made not later than the date specified by the Control Committee, except that should a major change occur in the crop or crops in any district after such date, the exemption committee may recommend a further change in such percentages. On the basis of the information submitted to it by the exemption committees and such other information and evidence as is available to it, the Control Committee shall establish all district percentages to be used in computing exemptions to growers. In the event no adjustment is recommended by the exemption committees by the date above specified, the Control Committee shall immediately, on the basis of information and evidence available to it, establish the district percentages to be used in computing exemptions to growers.

(d) The Control Committee shall give prompt notice to growers and handlers of the final percentages to be used in computing exemptions to growers.

(e) Any action taken by an exemption committee shall be approved by four affirmative votes, and each such committee shall keep accurate minutes and records of the proceedings of each of its meetings. A copy of such minutes and records shall be forwarded to the secretary of the Control Committee promptly after each meeting.

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

Done at Washington, D. C., this 17th day of December 1952, to become effective 30 days after publication in the FEDERAL REGISTER.

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

[F. R. Doc. 52-13468; Filed, Dec. 19, 1952; 8:59 a. m.]

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PART 953—LEMONS GROWN IN CALIFORNIA AND ARIZONA

LIMITATION OF SHIPMENTS

§ 953.573 *Lemon Regulation 466*—(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 December 17, 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., December 21, 1952, and ending at 12:01 a. m., P. s. t., December 28, 1952, is hereby fixed as follows:

(i) District 1: 40 carloads;

(ii) District 2: 175 carloads;

(iii) District 3: 10 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 to Lemon Regulation 465 (17 F. R. 11304) and made a part of this section by this reference.

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

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

Done at Washington, D. C., this 18th day of December 1952.

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

[F. R. Doc. 52-13505; Filed, Dec. 19, 1952; 8:56 a. m.]

## PART 986—HOPS GROWN IN OREGON, CALIFORNIA, WASHINGTON AND IDAHO, AND OF HOP PRODUCTS PRODUCED THEREFROM IN THESE STATES

### DETERMINATION OF AGGREGATE PRODUCTION OF 1952 CROP AND ESTABLISHMENT OF SALABLE PERCENTAGE

Pursuant to the provisions of § 986.74 (Determination of total production) of Marketing Agreement No. 107, as amended, and Order No. 86, as amended, regulating the handling of hops grown in Oregon, California, Washington, and Idaho, and of hop products produced therefrom in these States (17 F. R. 6626), effective pursuant to the Agricultural Marketing Agreement Act of 1937, as amended (7 U. S. C. 601 et seq.), a determination is required by the Secretary of Agriculture regarding the aggregate production of 1952 crop hops by all growers.

The aforesaid provisions require the Growers Allocation Committee (established pursuant to said marketing agreement and order) to determine, or cause to be determined under its supervision, the total quantity of hops (net dry weight) produced by growers during that year which meets the requirements of § 986.60 (minimum standards of quality and grading and inspection requirements). It is further provided that such determination shall include, for each grower, his harvested, unharvested and total production. The Growers Allocation Committee is also required to notify each grower of such determination for that grower and allow a 10-day period for protest, if any, regarding such determination, and to act on such protest. The Growers Allocation Committee has met these requirements and furnished the Secretary with its findings, determinations, computations, and data in regard to the hops produced by each and all growers.

It is also provided in § 986.75 of said amended agreement and order that if, prior to the determination by the Secretary of the aggregate production of hops by all growers in any year, the Growers Allocation Committee finds that the harvested quantity exceeds the salable quantity, but, nevertheless, the salable percentage (computed by dividing the salable quantity by the aggregate production) will not result in the availability in marketing channels of the salable quantity of hops fixed for that year's crop, such percentage may be established by the Secretary at an amount necessary to result in the availability in marketing channels of the salable quantity of hops fixed for that year's crop. The determination of the salable percentage on the usual basis of the relationship of the salable quantity to the aggregate production would result in the fixing of a salable percentage in this instance of 64.0 percent. However, the application of such percentage would not, due to a situation such as that referred to in the second preceding sentence, cause the entire salable quantity to become available in marketing channels. Therefore the Committee has recommended that the salable percentage for 1952 crop hops be established at 65.7 percent. This will make available for market approximately 39,200,000 pounds of 1952 crop hops which was fixed as the salable quantity (17 F. R. 7841).

After consideration of all relevant matters, it is hereby ordered as follows:

§ 986.206 *Determination of hop growers aggregate production of 1952 crop hops and establishment of salable percentage*—(a) *Aggregate production.* The aggregate production of the 1952 crop of hops by all growers is determined to be 61,240,363 pounds comprised of 41,191,077 pounds of harvested hops and 20,049,286 pounds of unharvested hops.

(b) *Salable percentage.* The salable percentage for 1952 crop hops is hereby established at 65.7 percent.

It is hereby found and determined that it is impracticable and contrary to the public interest to give preliminary notice, engage in public rule making procedure, and postpone the effective time hereof until 30 days after publication in the FEDERAL REGISTER in that: the determination of the aggregate production of 1952 crop hops and the establishment of the salable percentage are necessary prior to the computation of the salable allotments of individual growers; the harvesting of the 1952 crop of hops has been completed and growers would suffer inconvenience and would be placed at a disadvantage in regard to their marketing operations if this action is not now taken; and no special preparation on the part of handlers is required to comply with the provisions hereof. Therefore, good cause exists for not giving preliminary notice, engaging in rule making procedure, and postponing the effective date of this document later than the date of its publication in the FEDERAL REGISTER (see sec. 4c of the Administrative Procedure Act; 5 U. S. C. 1001 et seq.).

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

Issued at Washington, D. C., this 16th day of December 1952, to be effective on the date of publication in the FEDERAL REGISTER.

[SEAL] M. W. BAKER,
*Acting Director, Fruit and Vegetable Branch.*

[F. R. Doc. 52-13405; Filed, Dec. 19, 1952; 8:50 a. m.]

# TITLE 14—CIVIL AVIATION

## Chapter I—Civil Aeronautics Board

### Subchapter A—Civil Air Regulations

[Amdt. 3-9]

## PART 3—AIRPLANE AIRWORTHINESS; NORMAL, UTILITY, AND ACROBATIC CATEGORIES

### CORRECTION OF REFERENCES

As a result of a recent survey of Part 3 of the Civil Air Regulations it was noted that certain references to other sections or parts of the regulations were erroneous. Most of these errors occurred when

certain parts of the regulations were renumbered or amended.

The purpose of these amendments is to correct or clarify erroneous references found in Part 3.

Since these amendments are merely corrections of existing errors or clarifying and minor in nature and impose no additional burden on any person, notice and public procedure thereon are unnecessary, and the amendments may be made effective without prior notice.

In consideration of the foregoing the Civil Aeronautics Board hereby amends Part 3 of the Civil Air Regulations (14 CFR Part 3, as amended) effective immediately:

1. By amending § 3.72 (b) by deleting the reference "§ 3.755–3.770" and substituting in lieu thereof the reference "§§ 3.766 and 3.777".

2. By amending § 3.242 by deleting the phrases "the ground load requirements of § 4b.241, and shock absorption requirements of § 4b.371 and its related sections, the wheel and tire requirements of §§ 4b.391 and 4b.392, and the fuel jettisoning system requirements of § 4b.536." and substituting in lieu thereof the following: "the ground load requirements of § 4b.230, the landing gear requirements of §§ 4b.331 through 4b.336, and the fuel jettisoning system requirements of § 4b.437."

3. By amending § 3.652 by deleting the last sentence thereof.

4. By amending § 3.700 (b) by deleting the last sentence and substituting in lieu thereof the following: "The individual lights shall be of an approved type."

5. By amending § 3.700 (c) by deleting the last sentence and substituting in lieu thereof the following: "The light shall be of an approved type."

6. By amending § 3.713 to read as follows:

§ 3.713 *Flare requirements.* When parachute flares are required, they shall be of an approved type.

7. By amending § 3.715 by deleting the first sentence and substituting in lieu thereof the following: "Safety belts shall be of an approved type."

(Sec. 205, 52 Stat. 984; 49 U. S. C. 425. Interpret or apply secs. 601, 603, 52 Stat. 1007, 1009; 49 U. S. C. 551, 553)

Effective: December 15, 1952.

Adopted: December 15, 1952.

By the Civil Aeronautics Board.

[SEAL] M. C. MULLIGAN, *Secretary.*

[F. R. Doc. 52-13379; Filed, Dec. 19, 1952; 8:45 a. m.]

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[Amdt. 4a-1]

PART 4a—AIRPLANE AIRWORTHINESS

CORRECTION OF REFERENCES

As a result of a recent survey of Part 4a of the Civil Air Regulations it was noted that certain references to other sections or parts of the regulations were erroneous. Most of these errors occurred when certain parts of the regulations were renumbered or amended.

The purpose of these amendments is to correct or clarify erroneous references found in Part 4a.

Since these amendments are merely corrections of existing errors or clarifying and minor in nature and impose no additional burden on any person, notice and public procedure thereon are unnecessary, and the amendments may be made effective without prior notice.

In consideration of the foregoing the Civil Aeronautics Board hereby amends Part 4a of the Civil Air Regulations (14 CFR Part 4a, as amended) effective immediately:

1. By adding a note at the beginning of Part 4a immediately preceding the center heading "General" to read as follows:

NOTE: Current applications for airworthiness and type certificates are not processed under this part, but are processed under other airworthiness parts. At present this part primarily governs modification of aircraft which were originally certificated under Part 4a. Unless otherwise provided, all references to other parts of this subchapter are those provisions in effect on September 29, 1947.

2. By amending § 4a.37 (e) by deleting the reference "§§ 4a.687–4a.692" and substituting in lieu thereof the reference "§ 4a.687".

3. By amending § 4a.701 by deleting the reference "§§ 4a.671 through 4a.692" and substituting in lieu thereof the reference "§§ 4a.671 through 4a.687".

4. By amending § 4a.724 by deleting the reference "(See §§ 4a.687–4a.692.)" and substituting in lieu thereof the reference "(See § 4a.687.)".

5. By amending § 4a.751–T by deleting the reference "§ 4a.753 (d)" and substituting in lieu thereof the reference "§ 4a.753–T (d)".

(Sec. 205, 52 Stat. 984; 49 U. S. C. 425. Interpret or apply secs. 601, 603, 52 Stat. 1007, 1009; 49 U. S. C. 551, 553)

Effective: December 15, 1952.

Adopted: December 15, 1952.

By the Civil Aeronautics Board.

[SEAL] M. C. MULLIGAN, *Secretary.*

[F. R. Doc. 52-13380; Filed, Dec. 19, 1952; 8:45 a. m.]

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[Amdt. 4b-7]

PART 4b—AIRPLANE AIRWORTHINESS; TRANSPORT CATEGORIES

CORRECTION OF REFERENCES

As a result of a recent survey of Part 4b of the Civil Air Regulations it was noted that certain references to other sections or parts of the regulations were erroneous. Most of these errors occurred when certain parts of the regulations were renumbered or amended.

The purpose of these amendments is to correct or clarify erroneous references found in Part 4b.

Since these amendments are merely corrections of existing errors or clarifying and minor in nature and impose no additional burden on any person, notice and public procedure thereon are unnecessary, and the amendments may be made effective without prior notice.

In consideration of the foregoing the Civil Aeronautics Board hereby amends Part 4b of the Civil Air Regulations (14 CFR Part 4b, as amended) effective immediately:

1. By amending § 4b.190 (b) by deleting the reference "(See also §§ 4b.308 and 4b.309.)" and substituting in lieu thereof the reference "(See also § 4b.308.)".

2. By amending § 4b.361 (a) by deleting the reference "(See also § 4b.362 (c) (2).)".

3. By amending § 4b.380 by deleting the reference "(See also §§ 4b.480 through 4b.489.)" and substituting in lieu thereof the reference "(See also §§ 4b.480 through 4b.490.)".

4. By amending § 4b.405 (b) by deleting the reference "§ 4b.181" and substituting in lieu thereof the reference "§ 4b.182 (a)".

5. By amending § 4b.480 (b) by deleting the reference "§§ 4b.481 through 4b.489" and substituting in lieu thereof the reference "§§ 4b.481 through 4b.490".

6. By amending § 4b.605 (e) by deleting the reference "§§ 4b.625 and 4b.626" and substituting in lieu thereof the reference "§ 4b.624".

7. By amending § 4b.632 (b) by deleting the last sentence and substituting in lieu thereof the following: "The individual lights shall be of an approved type."

8. By amending § 4b.632 (c) by deleting the last sentence and substituting in lieu thereof the following: "The individual lights shall be of an approved type."

(Sec. 205, 52 Stat. 984; 49 U. S. C. 425. Interpret or apply secs. 601, 603, 52 Stat. 1007, 1009; 49 U. S. C. 551, 553)

Effective: December 15, 1952.

Adopted: December 15, 1952.

By the Civil Aeronautics Board.

[SEAL] M. C. MULLIGAN, *Secretary.*

[F. R. Doc. 52-13381; Filed, Dec. 19, 1952; 8:45 a. m.]

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[Amdt. 6-3]

PART 6—ROTORCRAFT AIRWORTHINESS

CORRECTION OF REFERENCES

As a result of a recent survey of Part 6 of the Civil Air Regulations it was noted that certain references to other sections or parts of the regulations were erroneous. Most of these errors occurred when certain parts of the regulations were renumbered or amended.

The purpose of these amendments is to correct or clarify erroneous references found in Part 6.

Since these amendments are merely corrections of existing errors or clarifying and minor in nature and impose no additional burden on any person, notice and public procedure thereon are unnecessary, and the amendments may be made effective without prior notice.

In consideration of the foregoing the Civil Aeronautics Board hereby amends Part 6 of the Civil Air Regulations (14 CFR Part 6, as amended) affective immediately:

1. By amending § 6.110 by deleting the reference "§§ 6.111 through 6.114" and substituting in lieu thereof the reference "§§ 6.111 through 6.115".

2. By amending § 6.200 (a) by deleting from the third sentence the words "paragraph 5 (b) through (e)" and substituting in lieu thereof the words "paragraphs (b) through (e)".

3. By amending § 6.202 (c) by deleting the reference "§ 6.300" and substituting in lieu thereof the reference "§ 6.203".

4. By amending § 6.632 (b) by deleting the last sentence and substituting in lieu thereof the following: "The individual lights shall be of an approved type."

5. By amending § 6.632 (c) by deleting the last sentence and substituting in lieu thereof the following: "The light shall be of an approved type."

(Sec. 205, 52 Stat. 984; 49 U. S. C. 425. Interpret or apply secs. 601, 603, 52 Stat. 1007, 1009; 49 U. S. C. 551, 553)

Effective: December 15, 1952.

Adopted: December 15, 1952.

By the Civil Aeronautics Board.

[SEAL] M. C. MULLIGAN, *Secretary.*

[F. R. Doc. 52-13382; Filed, Dec. 19, 1952; 8:45 a. m.]

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[Amdt. 21-12]

## PART 21—AIRLINE TRANSPORT PILOT RATING

### EDITORIAL CORRECTION

As a result of a recent survey of the Civil Air Regulations it was noted that certain references to sections or parts of the regulations were erroneous. Most of these errors occurred when certain parts of the regulations were renumbered or amended.

The purpose of this amendment is to correct an erroneous reference found in Part 21.

Since this amendment is merely a correction of an existing error or clarifying and minor in nature and imposes no additional burden on any person, notice and public procedure hereon are unnecessary, and the amendment may be made effective without prior notice.

In consideration of the foregoing the Civil Aeronautics Board hereby amends Part 21 of the Civil Air Regulations (14 CFR Part 21, as amended) effective immediately:

By amending § 21.15 (a) by deleting "61, and 98" and substituting in lieu thereof "and 61".

(Sec. 205, 52 Stat. 984; 49 U. S. C. 425. Interprets or applies secs. 601, 602, 52 Stat. 1007, 1008; 49 U. S. C. 551, 552)

Effective: December 15, 1952.

Adopted: December 15, 1952.

By the Civil Aeronautics Board.

[SEAL] M. C. MULLIGAN, *Secretary.*

[F. R. Doc. 52-13383; Filed, Dec. 19, 1952; 8:46 a. m.]

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[Amdt. 40-1]

## PART 40—AIR CARRIER OPERATING CERTIFICATION

### EDITORIAL CORRECTION

As a result of a recent survey of the Civil Air Regulations it was noted that certain references to sections or parts of the regulations were erroneous. Most of these errors occurred when certain parts of the regulations were renumbered or amended.

The purpose of this amendment is to correct an erroneous reference found in Part 40.

Since this amendment is merely a correction of an existing error or clarifying and minor in nature and imposes no additional burden on any person, notice and public procedure hereon are unnecessary, and the amendment may be made effective without prior notice.

In consideration of the foregoing the Civil Aeronautics Board hereby amends Part 40 of the Civil Air Regulations (14 CFR Part 40, as amended) effective immediately:

By amending § 40.60 to read as follows:

§ 40.60 *Number of aircraft.* Applicant shall show certificated aircraft of a number sufficient to permit the maintenance of all schedules proposed, as provided for in § 40.13.

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

Effective: December 15, 1952.
Adopted: December 15, 1952.

By the Civil Aeronautics Board.

[SEAL] M. C. MULLIGAN, *Secretary.*

[F. R. Doc. 52-13384; Filed, Dec. 19, 1952; 8:46 a. m.]

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[Amdt. 41-6]

## PART 41—CERTIFICATION AND OPERATION RULES FOR SCHEDULED AIR CARRIER OPERATIONS OUTSIDE THE CONTINENTAL LIMITS OF THE UNITED STATES

### CORRECTION OF REFERENCES

As a result of a recent survey of Part 41 of the Civil Air Regulations it was noted that certain references to other sections or parts of the regulations were erroneous. Most of these errors occurred when certain parts of the regulations were renumbered or amended.

The purpose of these amendments is to correct or clarify erroneous references found in Part 41.

Since these amendments are merely corrections of existing errors or clarifying and minor in nature and impose no additional burden on any person, notice and public procedure thereon are unnecessary, and the amendments may be made effective without prior notice.

In consideration of the foregoing the Civil Aeronautics Board hereby amends Part 41 of the Civil Air Regulations (14 CFR Part 41, as amended) effective immediately:

1. By amending § 41.0 by deleting the phrase, "except the Philippine Islands".

2. By adding a note at the end of § 41.20 to read as follows:

NOTE: All references in this section to sections of Part 4b of this subchapter are those sections in effect on October 1, 1949.

3. By amending § 41.23a by deleting the second sentence and substituting in lieu thereof the following: "Safety belts shall be of an approved type."

4. By adding a note at the end of § 41.24b to read as follows:

NOTE: All references in this section to sections of Part 4b of this subchapter are those sections in effect on October 1, 1949.

5. By amending § 41.28 (d) by deleting the reference "§ 4b.98" and substituting in lieu thereof the reference "§ 4b.117".

6. By adding a note at the end of § 41.29 to read as follows:

NOTE: All references in this section to sections of Part 4b of this subchapter are those sections in effect on October 1, 1949.

7. By amending § 41.33 (a) by deleting the reference "§ 4b.111" and substituting in lieu thereof the reference "§ 4b.122".

(Sec. 205, 52 Stat. 984; 49 U. S. C. 425. Interpret or apply secs. 601, 603, 604, 605, 52 Stat. 1007, 1009, 1010; 49 U. S. C. 551, 553, 554, 555)

Effective: December 15, 1952.

Adopted: December 15, 1952.

By the Civil Aeronautics Board.

[SEAL] M. C. MULLIGAN, *Secretary.*

[F. R. Doc. 52-13385; Filed, Dec. 19, 1952; 8:46 a. m.]

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[Amdt. 42-15]

## PART 42—IRREGULAR AIR CARRIER AND OFF-ROUTE RULES

### CORRECTION OF REFERENCES

As a result of a recent survey of Part 42 of the Civil Air Regulations it was noted that certain references to other sections or part of the regulations were erroneous. Most of these errors occurred when certain parts of the regulations were renumbered or amended.

The purpose of these amendments is to correct or clarify erroneous references found in Part 42.

Since these amendments are merely corrections of existing errors or clarifying and minor in nature and impose no additional burden on any person, notice and public procedure thereon are unnecessary, and the amendments may be made effective without prior notice.

In consideration of the foregoing the Civil Aeronautics Board hereby amends Part 42 of the Civil Air Regulations (14 CFR Part 42, as amended) effective immediately:

1. By amending § 42.0 (a) by deleting the reference "§ 41.000" and substituting in lieu thereof the reference "§ 41.1 (a)".

2. By amending § 42.15 (b) (2) by deleting the reference "§§ 4a.75–T through 4a.7533–T" and substituting in lieu thereof the reference "§§ 4a.737–T through 4a.750–T".

3. By amending § 42.21 (a) (11) by deleting the second sentence, by striking the word "a" in the first sentence and

by inserting the words "an approved" before the word "safety" in the first sentence.

4. By adding a note at the end of § 42.28 to read as follows:

NOTE: All references in this section to sections of Part 4b of this subchapter are those sections in effect on October 1, 1949.

5. By amending § 42.53 by deleting the reference "§ 60.107" and substituting in lieu thereof the reference "§ 60.17".

6. By amending § 42.70 (c) by deleting the reference "§§ 4a.75322–T or 4b.1223" and substituting in lieu thereof the reference "§ 4a.749a–T or § 4b.117".

(Sec. 205, 52 Stat. 984; 49 U. S. C. 425. Interpret or apply secs. 601, 603, 604, 605, 52 Stat. 1007, 1009, 1010; 49 U. S. C. 551, 553, 554, 555)

Effective: December 15, 1952.

Adopted: December 15, 1952.

By the Civil Aeronautics Board.

[SEAL] M. C. MULLIGAN, *Secretary.*

[F. R. Doc. 52–13386; Filed, Dec. 19, 1952; 8:46 a. m.]

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[Amdt. 43–9]

PART 43—GENERAL OPERATION RULES

EDITORIAL CORRECTION

As a result of a recent survey of the Civil Air Regulations it was noted that certain references to sections or parts of the regulations were erroneous. Most of these errors occurred when certain parts of the regulations were renumbered or amended.

The purpose of this amendment is to correct an erroneous reference found in Part 43.

Since this amendment is merely a correction of an existing error or clarifying and minor in nature and imposes no additional burden on any person, notice and public procedure hereon are unnecessary, and the amendment may be made effective without prior notice.

In consideration of the foregoing the Civil Aeronautics Board hereby amends Part 43 of the Civil Air Regulations (14 CFR Part 43, as amended) effective immediately:

By amending § 43.30 (a) (12) by deleting the second sentence and substituting in lieu thereof the following: "Safety belts shall be of an approved type."

(Sec. 205, 52 Stat. 984; 49 U. S. C. 425. Interprets or applies secs. 601, 603, 52 Stat. 1007, 1009; 49 U. S. C. 551, 553)

Effective: December 15, 1952.

Adopted: December 15, 1952.

By the Civil Aeronautics Board.

[SEAL] M. C. MULLIGAN, *Secretary.*

[F. R. Doc. 52–13387; Filed, Dec. 19, 1952; 8:46 a. m.]

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[Amdt. 61–9]

PART 61—SCHEDULED AIR CARRIER RULES

CORRECTION OF REFERENCES

As a result of a recent survey of Part 61 of the Civil Air Regulations it was noted that certain references to other sections or parts of the regulations were erroneous. Most of these errors occurred when certain parts of the regulations were renumbered or amended.

The purpose of these amendments is to correct or clarify erroneous references found in Part 61.

Since these amendments are merely corrections of existing errors or clarifying and minor in nature and impose no additional burden on any person, notice and public procedure thereon are unnecessary, and the amendments may be made effective without prior notice.

In consideration of the foregoing the Civil Aeronautics Board hereby amends Part 61 of the Civil Air Regulations (14 CFR Part 61, as amended) effective immediately:

1. By adding a note at the end of § 61.31 to read as follows:

NOTE: All references in this section to sections of Part 4b of this subchapter are those sections in effect on October 1, 1949.

2. By amending § 61.209 (g) by deleting the second sentence and substituting in lieu thereof the following: "Safety belts shall be of an approved type."

3. By amending § 61.209 (1) (1) by deleting "and (c)" therefrom.

4. By amending § 61.214 (d) by deleting the reference "§§ 4a.75322–T or 4b.1223" and substituting in lieu thereof the reference "§ 4a.749a–T or § 4b.117".

5. By adding a note at the end of § 61.215 to read as follows:

NOTE: All references in this section to sections of Part 4b of this subchapter are those sections in effect on October 1, 1949.

6. By amending § 61.216 by deleting the reference "§ 4b.111" and substituting in lieu thereof the reference "§ 4b.122".

7. By adding a note at the end of § 61.265 to read as follows:

NOTE: All references in this section to sections of Part 4b of this subchapter are those sections in effect on October 1, 1949.

(Sec. 205, 52 Stat. 984; 49 U. S. C. 425. Interpret or apply secs. 601, 604, 52 Stat. 1007, 1010; 49 U. S. C. 551, 554)

Effective: December 15, 1952.

Adopted: December 15, 1952.

By the Civil Aeronautics Board:

[SEAL] M. C. MULLIGAN, *Secretary.*

[F. R. Doc. 52–13388; Filed, Dec. 19, 1952; 8:46 a. m.]

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# TITLE 26—INTERNAL REVENUE

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

### Subchapter A—Income and Excess-Profits Taxes

[Regs. 111; T. D. 5963]

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

COMPUTATION OF NET OPERATING LOSS; CORPORATIONS AND TAXPAYER OTHER THAN CORPORATION

On October 18, 1952, a notice of proposed rule making was published in the FEDERAL REGISTER (17 F. R. 9249) to conform Regulations 111 (26 CFR Part 29) to section 215 of the Revenue Act of 1950, approved September 23, 1950, section 304 (e) of the Excess Profits Tax Act of 1950, approved January 3, 1951, and sections 330 and 344 of the Revenue Act of 1951, approved October 20, 1951. No objections to the rules proposed having been received within the thirty days following such publication, the amendments set forth below are hereby adopted:

PARAGRAPH 1. There is inserted immediately preceding § 29.122–1 the following:

SEC. 215. NET OPERATING LOSS DEDUCTIONS (REVENUE ACT OF 1950, APPROVED SEPTEMBER 23, 1950)

(a) *Allowance of five-year carry-over.* Section 122 (b) (relating to the amount of carry-backs and carry-overs) is hereby amended to read as follows:

(b) *Amount of carry-back and carry-over*—(1) *Net operating loss carry-back*—(A) *Loss for taxable year beginning before 1950.* If for any taxable year beginning after December 31, 1941, and before January 1, 1950, the taxpayer has a net operating loss, such net operating loss shall be a net operating loss carry-back for each of the two preceding taxable years except that the carry-back in the case of the first preceding taxable year shall be the excess, if any, of the amount of such net operating loss over the net income for the second preceding taxable year computed—

(i) With the exceptions, additions, and limitations provided in subsection (d) (1), (2), (4), and (6), and

(ii) By determining the net operating loss deduction for such second preceding taxable year without regard to such net operating loss and without regard to any reduction specified in subsection (c).

(B) *Loss for taxable year beginning after 1949.* If for any taxable year beginning after December 31, 1949, the taxpayer has a net operating loss, such net operating loss shall be a net operating loss carry-back for the preceding taxable year.

(2) *Net operating loss carry-over*—(A) *Loss for taxable year beginning before 1950.* If for any taxable year beginning before January 1, 1950, the taxpayer has a net operating loss, such net operating loss shall be a net operating loss carry-over for each of the two succeeding taxable years, except that the carry-over in the case of the second succeeding taxable year shall be the excess, if any, of the amount of such net operating loss over the net income for the intervening taxable year computed—

(i) With the exceptions, additions, and limitations provided in subsection (d) (1), (2), (4), and (6), and

(ii) By determining the net operating loss deduction for such intervening taxable year without regard to such net operating loss, without regard to any net operating loss carry-back, and without regard to any reduction specified in subsection (c).

For the purposes of the preceding sentence, the net operating loss for any taxable year beginning after December 31, 1941, shall be reduced by the sum of the net income for each of the two preceding taxable years computed—

(iii) With the exceptions, additions, and limitations provided in subsection (d) (1), (2), (4), and (6), and

(iv) By determining the net operating loss deduction without regard to such net operating loss or to the net operating loss for the succeeding taxable year, and without regard to any reduction specified in subsection (c).

(B) *Loss for taxable year beginning after 1949.* If for any taxable year beginning after December 31, 1949, the taxpayer has a net operating loss, such net operating loss shall

be a net operating loss carry-over for each of the five succeeding taxable years, except that the carry-over in the case of each such succeeding taxable year (other than the first succeeding taxable year) shall be the excess, if any, of the amount of such net operating loss over the sum of the net income for each of the intervening years computed—

(i) With the exceptions, additions, and limitations provided in subsection (d) (1), (2), (4), and (6), and

(ii) By determining the net operating loss deduction for each intervening taxable year, without regard to such net operating loss or to the net operating loss for any succeeding taxable year and without regard to any reduction specified in subsection (c).

For the purpose of the preceding sentence, the net operating loss for any taxable year beginning after December 31, 1949, shall be reduced by the amount, if any, of the net income for the preceding taxable year computed—

(i) With the exceptions, additions, and limitations provided in subsections (d) (1), (2), (4), and (6), and

(ii) By determining the net operating loss deduction for such preceding taxable year without regard to such net operating loss and without regard to any reduction specified in subsection (c).

(b) *Effective date of subsection (a).* The amendment made by subsection (a) shall be applicable in computing the net operating loss deduction for taxable years beginning after December 31, 1947.

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

* * * * *

(e) Section 122 (d) (6) of such (Internal Revenue) code (relating to the computation of the net operating loss deduction) shall not apply with respect to any taxable year ending after June 30, 1950.

* * * * *

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

SEC. 330. NET OPERATING LOSS CARRY-OVER (REVENUE ACT OF 1951, APPROVED OCTOBER 20, 1951).

(a) *Loss for taxable year beginning before 1948.* So much of subparagraph (A) of section 122 (b) (2) (relating to the amount of carry-overs) as precedes "the taxpayer" is hereby amended to read as follows:

(A) *Loss for taxable year beginning before 1948.* Except as provided in subparagraph (D), if for any taxable year beginning before January 1, 1948 * * *.

(b) *Allowance of three-year loss carry-over from taxable years 1948–1949.* Section 122 (b) (2) (relating to the amount of carry-over) is hereby amended by adding after subparagraph (B) the following new subparagraphs:

(C) *Loss for taxable year beginning after December 31, 1947, and before January 1, 1950.* If for any taxable year beginning after December 31, 1947, and before January 1, 1950, the taxpayer has a net operating loss, such net operating loss shall be a net operating loss carry-over for each of the three succeeding taxable years, except that the carry-over in the case of each such succeeding taxable year (other than the first succeeding taxable year) shall be the excess, if any, of the amount of such net operating loss over the sum of the net income for each of the intervening years computed—

(i) With the exceptions, additions, and limitations provided in subsection (d) (1), (2), (4), and (6), and

(ii) By determining the net operating loss deduction for each intervening taxable year without regard to such net operating loss or to the net operating loss for any succeeding taxable year and without regard to any reduction specified in subsection (c).

For the purpose of the preceding sentence, the net operating loss for any taxable year beginning after December 31, 1947, and before January 1, 1950, shall be reduced by the sum of the net income for each of the two preceding taxable years computed—

(iii) With the exceptions, additions, and limitations provided in subsection (d) (1), (2), (4), and (6), and

(iv) By determining the net operating loss deduction without regard to such net operating loss or to the net operating loss for the succeeding taxable year, and without regard to any reduction specified in subsection (c).

(D) *Loss for taxable year beginning after December 31, 1946, and before January 1, 1948, in the case of a corporation which commenced business after December 31, 1945.* If for any taxable year beginning after December 31, 1946, and before January 1, 1948, a corporation which commenced business after December 31, 1945, has a net operating loss, such net operating loss shall be a net operating loss carry-over for each of the three succeeding taxable years, except that the carry-over in the case of each such succeeding taxable year (other than the first succeeding taxable year) shall be the excess, if any, of the amount of such net operating loss over the sum of the net income for each of the intervening years computed—

(i) With the exceptions, additions, and limitations provided in subsection (d) (1), (2), (4), and (6), and

(ii) By determining the net operating loss deduction for each intervening taxable year without regard to such net operating loss or to the net operating loss for any succeeding taxable year and without regard to any reduction specified in subsection (c).

For the purpose of the preceding sentence, the net operating loss for any taxable year beginning after December 31, 1946, shall be reduced by the sum of the net income for each of the two preceding taxable years computed—

(iii) With the exceptions, additions, and limitations provided in subsection (d) (1), (2), (4), and (6), and

(iv) By determining the net operating loss deduction without regard to such net operating loss or to the net operating loss for the succeeding taxable year, and without regard to any reduction specified in subsection (c).

(c) *Effective date.* The amendments made by this section shall be applicable in computing the net operating loss deduction for taxable years beginning after December 31, 1948.

SEC. 344. NONBUSINESS CASUALTY LOSSES (REVENUE ACT OF 1951, APPROVED OCTOBER 20, 1951).

(a) *Removal of limitation.* Section 122 (d) (5) (relating to net operating loss deduction) is hereby amended by inserting at the end thereof the following new sentence: "This paragraph shall not apply with respect to deductions allowable for losses sustained after December 31, 1950, in respect of property, if the losses arise from fire, storm, shipwreck, or other casualty, or from theft."

(b) *Effective date.* The amendment made by this section shall be applicable in computing the net operating loss deduction for taxable years ending after December 31, 1948.

PAR. 2. Section 29.122–1 (a) is amended as follows:

(A) By striking the second and third sentences of subparagraph (2), and inserting in lieu thereof the following new sentence: "See § 29.122–4 for the taxable years from which a net operating loss may be carried over or carried back to the current taxable year."

(B) By striking the last two sentences of subparagraph (2) thereof, which read as follows: "Therefore, the net operating loss carry-overs to a taxable year beginning on or after January 1, 1942, are the net operating loss for the first preceding taxable year and so much of the net operating loss for the second preceding taxable year as has not been absorbed by the net income (computed under section 122), if any, for the first preceding taxable year, and the net operating loss carry-backs to such a taxable year are the net operating loss for the second succeeding taxable year and so much of the net operating loss for the first succeeding taxable year as has not been absorbed by the net income (computed under section 122), if any, for the first preceding taxable year. If either of the taxable years preceding the taxable year for which the deduction is allowed began on or after January 1, 1942, the net operating loss for such preceding taxable year is first reduced to the extent it has been absorbed by the net income (computed under section 122), if any, for the taxable years to which such loss has been carried back."

(C) By striking subparagraph (3) and inserting in lieu thereof the following new subparagraph (3).

(3) A fractional part of a year which is a taxable year under section 48 (a) is a preceding or a succeeding taxable year for the purpose of determining under section 122 the first, second, etc., preceding or succeeding taxable year.

PAR. 3. Section 29.122–1 (b) is amended by striking the second sentence and inserting in lieu thereof the following new sentence: "The first step is the computation of the net operating loss, if any, for any preceding or succeeding taxable year from which a net operating loss may be carried forward or carried back to the current taxable year."

PAR. 4. Section 29.122–2 is amended by inserting at the end of paragraph (e) thereof, which paragraph begins "(e) For taxable years beginning after December 31, 1941", the following new sentence: "This deduction is not allowed for any taxable year ending after June 30, 1950; for example, the deduction is not allowed for any taxable year ending after June 30, 1950, in the case of a taxpayer which makes its return on the basis of cash receipts and disbursements and which pays such excess profits tax during such taxable year."

PAR. 5. Section 29.122–3 (a) is amended by adding at the end of subparagraph (7) thereof the following new sentence: "For the purpose of computing the net operating loss deduction for any taxable year ending after December 31, 1948, any deduction allowable for a loss sustained after December 31, 1950, in respect of property, if the loss arises from fire, storm, shipwreck, or other casualty, or from theft, shall not be considered to be an ordinary nonbusiness deduction but shall be treated as a deduction attributable to the operation of a trade or business regularly carried on by the taxpayer."

PAR. 6. Section 29.122–4 (a) is amended to read as follows:

(a) *In general.* (1) The aggregate of any net operating loss carry-overs and any net operating loss carry-backs to a taxable year shall be the basis of the net operating loss deduction. In order to compute such deduction the taxpayer must first determine the part of any net operating losses for any preceding or succeeding taxable years which are carry-overs or carry-backs to the current taxable year.

(2) The number of taxable years to which a net operating loss may be carried back and carried over are as follows (subject to the two exceptions set forth below):

| Net operating loss for a taxable year beginning: After and before | | May be carried back to the following preceding taxable years | May be carried over to the following succeeding taxable years |
|---|---|---|---|
| Dec. 31, 1938 | Jan. 1, 1942 | None | 2 |
| Dec. 31, 1941 | Jan. 1, 1948 | 2 | 2 |
| Dec. 31, 1947 | Jan. 1, 1950 | 2 | 3 |
| Dec. 31, 1949 | | 1 | 5 |

The first exception referred to above is that a net operating loss may not be carried back to any taxable year beginning prior to January 1, 1941. The second exception referred to above is that in the case of a corporation which commenced business after December 31, 1945, the net operating loss for any taxable year beginning after December 31, 1946, and before January 1, 1948, may be carried over to the three succeeding taxable years in lieu of the two succeeding taxable years shown above. The date the corporation commenced business shall be determined for the purpose of this exception under the rules provided in the regulations promulgated under section 445, relating to the computation of the average base period net income in the case of new corporations. See § 40.445–1 of this subchapter (Regulations 130).

(3) The amount which is carried back or carried over to any taxable year is the net operating loss to the extent it was not absorbed in the computation of the net income for other taxable years, preceding such taxable year, to which it was carried back or carried over. For the purpose of determining the net income for a taxable year which so absorbs the net operating loss that is carried back or carried over, the various net operating loss carry-overs and carry-backs to such taxable year are considered to be applied in reduction of the net income for such taxable year in the order of the taxable years from which such losses are carried over or carried back, beginning with the loss for the earliest taxable year.

PAR. 7. Section 29.122–4 (b) is amended to read as follows:

(b) *Portion of net operating loss which is a carry-over or a carry-back to the current taxable year.* A net operating loss must first be carried to the earliest of the several taxable years to which such loss is allowable as a carry-back or a carry-over, and is then to be carried to the next earliest of such several taxable years, etc. See paragraph (a) of this section for the taxable years to which a net operating loss incurred in any particular taxable year may be carried back or carried over. The entire net operating loss may be carried to such earliest year. The portion of the loss which may be carried to any taxable year subsequent to such earliest year is the excess of such net operating loss over the aggregate of the net income, if any (computed as provided in paragraph (c) of this section), for those of such several taxable years which precede the taxable year to which such net operating loss is allowable as a carry-back or a carry-over.

*Example.* A taxpayer on the calendar year basis has net operating losses for 1940 and 1948. The entire net operating loss for 1940 may be carried over to 1941, and the amount of the carry-over to 1942 is the excess of that loss over the net income (computed as provided in paragraph (c) of this section) for 1941. Similarly, the entire net operating loss for 1948 may be carried back to 1946, the amount of the carry-back to 1947 is the excess of that loss over the net income (computed as provided in paragraph (c) of this section) for 1946, and the amount of the carry-over to 1949, 1950, and 1951, is the excess of that loss over the aggregate of the net income (computed as provided in paragraph (c) of this section) for 1946 and 1947, for 1946, 1947, and 1949, and for 1946, 1947, 1949, and 1950, respectively.

PAR. 8. Section 29.122–4 (c), as amended by Treasury Decision 5600, approved February 2, 1948, is further amended by striking subparagraph (1) and the example thereunder and inserting in lieu thereof the following:

(1) The net operating loss deduction for such taxable year is computed (i) by taking into account only such net operating losses otherwise allowable as carry-overs or carry-backs to such taxable year as were sustained in taxable years preceding the taxable year in which the taxpayer sustained the net operating loss from which the net income is to be deducted, and (ii) if the taxable year to which the net operating loss is to be carried begins after December 31, 1947, by disregarding the adjustment provided in section 122 (c) and § 29.122–5 (relating to the conversion of the aggregate of the net operating loss carry-overs and carry-backs to the taxable year into the net operating loss deduction).

*Example.* The taxpayer files its income tax returns on the basis of the calendar year. In computing the net operating loss deduction for 1945, the taxpayer has a carry-over from 1943 of $9,000, a carry-over from 1944 of $6,000, a carry-back from 1946 of $18,000, and a carry-back from 1947 of $14,000, or an aggregate of $47,000 in carry-overs and carry-backs which is the basis for the deduction. The adjustment under section 122 (c) for the purpose of computing the net operating loss deduction for 1945 is $2,500. In computing the net income for 1945 which is deducted from the net operating loss for 1946 or 1947, as the case may be, for the purpose of determining the amount of such loss which may be carried back or carried over, the net operating loss deduction for 1945 is computed as follows:

| For the purpose of determining the carry-over or carry-back— | | The net income for 1945 is computed with the following net operating loss deduction— |
|---|---|---|
| From | To | |
| 1946 | 1947 | $12,500, that is, the aggregate of the $9,000 carry-over from 1943 and the $6,000 carry-over from 1944, less the $2,500 adjustment required by sec. 122 (c). |
| 1946 | 1948 | $15,000, that is, the aggregate of the $9,000 carry-over from 1943 and the $6,000 carry-over from 1944. The adjustment required by sec. 122 (c) is disregarded since the taxable year, 1948, to which the net operating loss is to be carried begins after Dec. 31, 1947. |
| 1947 | 1946 | $30,500, that is, the $9,000 carry-over from 1943, the $6,000 carry-over from 1944, and the $18,000 carry-back from 1946, less the $2,500 adjustment required by sec. 122 (c). |
| 1947 | 1948 or 1949 | $33,000, that is, the aggregate of the $9,000 carry-over from 1943, the $6,000 carry-over from 1944, and the $18,000 carry-back from 1946. The adjustment required by sec. 122 (d) is disregarded. |

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

[SEAL] JOHN S. GRAHAM,
*Acting Commissioner of Internal Revenue.*

Approved: December 16, 1952.

THOMAS J. LYNCH,
*Acting Secretary of the Treasury.*

[F. R. Doc. 52–13453; Filed, Dec. 19, 1952; 8:57 a. m.]

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[Regs. 111; T. D. 5962]

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

### ABATEMENT OF TAX ON CERTAIN TRUSTS FOR MEMBERS OF ARMED FORCES DYING IN SERVICE

On October 25, 1952, notice of proposed rule making, regarding amendments to the income tax regulations made necessary by section 345 of the Revenue Act of 1951, approved October 20, 1951, was published in the FEDERAL REGISTER (17 F. R. 9669). No objection to the rules proposed having been received, the amendments to Regulations 111 (26 CFR Part 29) set forth below are hereby adopted:

PARAGRAPH 1. Section 29.162–1, as amended by Treasury Decision 5951, approved December 2, 1952, is further amended by adding after paragraph (b) (3) thereof the following new subparagraph (4):

(4) For the deduction allowed a trust which accumulated income for a beneficiary who died on or after December 7, 1941, and before January 1, 1948, while in active service as a member of the military or naval forces of the United States or of any of the other United Nations, see § 29.421–1.

PAR. 2. There is inserted immediately preceding § 29.421–1 the following:

SEC. 345. ABATEMENT OF TAX ON CERTAIN TRUSTS FOR MEMBERS OF ARMED FORCES DYING IN SERVICE (REVENUE ACT OF 1951, APPROVED OCTOBER 20, 1951).

In the case of a trust which accumulated income for a beneficiary who died on or

after December 7, 1941, and before January 1, 1948, while in active service as a member of the military or naval forces of the United States or of any of the other United Nations, there shall be allowed as a deduction in computing the net income of such trust (in addition to other deductions allowable under sections 23 and 162 of the Internal Revenue Code) income of the trust for any taxable year (before diminution for income tax) which was accumulated for such beneficiary if—

(1) The income accumulated was for a taxable year of the trust which ended with or within a taxable year (ending on or after December 7, 1941) of such beneficiary during any part of which he was a member of such military or naval forces, or, in the case of the taxable year of the trust during which such beneficiary died, the income accumulated was for the period in such taxable year prior to the death of such beneficiary; and

(2) The amount of such accumulated income was, without regard to this section, taxable to the trust, and

(3) The income for such taxable year accumulated for the beneficiary, if not distributed to him prior to his death, was payable by the trust at or after his death only to his estate, spouse, or lineal ancestors or descendants.

PAR. 3. Section 29.421–1, as amended by Treasury Decision 5645, approved July 20, 1948, is hereby amended by renumbering present paragraph (d) as paragraph (e) and inserting after the paragraph (c) thereof the following new paragraph (d):

(d) In the case of a trust which accumulated income for a beneficiary who died on or after December 7, 1941, and before January 1, 1948, while in active service as a member of the military or naval forces of the United States or of any of the other United Nations, there shall be allowed as a deduction in computing the net income of the trust for any taxable year the income of the trust for such taxable year, before diminution for income taxes with respect thereto, which was, or would have been but for such diminution, accumulated for such beneficiary. This deduction shall be allowed, however, only if (1) the income accumulated was for a taxable year of the trust which ended with or within a taxable year (ending on or after December 7, 1941) of such beneficiary during any part of which he was a member of such military or naval forces, or, in the case of the taxable year of the trust during which such beneficiary died, the income accumulated was for the period in such taxable year prior to the death of such beneficiary, and (2) the amount of such accumulated income was, without regard to this paragraph, taxable to the trust, and (3) the income for such taxable year accumulated for the beneficiary, if not distributed to him prior to his death, was payable by the trust at or after his death only to his estate, spouse, or lineal ancestors or descendants.

The amendments to §§ 29.162–1 and 29.421–1 (Regulations 111), covering taxable years beginning after December 31, 1941, set forth in this Treasury decision, are hereby made applicable to any taxable year affected which is covered by Part 19 of this chapter (Regulations 103).

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

[SEAL] JOHN S. GRAHAM,
*Acting Commissioner of Internal Revenue.*

Approved: December 16, 1952.

THOMAS J. LYNCH,
*Acting Secretary of the Treasury.*

[F. R. Doc. 52–13451; Filed, Dec. 19, 1952; 8:57 a. m.]

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[Regs. 130; T. D. 5958]

## PART 40—EXCESS PROFITS TAXES; TAXABLE YEARS ENDING AFTER JUNE 30, 1950

### COMPUTATION OF EXCESS PROFITS NET INCOME FOR THE TAXABLE YEAR

On October 1, 1952, a notice of proposed rule making was published in the FEDERAL REGISTER (17 F. R. 8691) to conform Regulations 130 (26 CFR Part 40) to section 122 (b) of the Internal Revenue Code, as amended by section 330 (b) of the Revenue Act of 1951, approved October 20, 1951. No objections to the rules proposed having been received within the thirty days following publication, § 40.433 (a)–2 (j) (3) of such regulations is amended by striking "1950 and 1951" from the third sentence from the end, and by inserting in lieu thereof "1950, 1951, and 1952", and by inserting "and any subsequent taxable year" immediately after "for 1950" in the second sentence from the end, so that such sentences as so amended will read as follows: "If the excess profits credit for 1950 is determined under section 435 or under section 436 (a) by the use of section 458, the $85,000 so computed may, at the election of the taxpayer made on its return for 1950, be treated as a net operating loss carry-over from 1949, and the $85,000 carry-over will, subject to the provisions of section 122 (b) (2), be a carry-over to the years 1950, 1951, and 1952. The net operating loss deduction for 1950 and any subsequent taxable year is determined without regard to any other carry-over from a taxable year ending before June 30, 1950, for example the loss for 1948, if such loss exceeded the net income for 1949, and the net operating loss deduction for any subsequent taxable year for which the excess profits credit is computed under neither section 435 nor section 458 is determined without regard to the $85,000 carry-over from the base period."

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

[SEAL] JOHN S. GRAHAM,
*Acting Commissioner of Internal Revenue.*

Approved: December 16, 1952.

THOMAS J. LYNCH,
*Acting Secretary of the Treasury.*

[F. R. Doc. 52–13447; Filed, Dec. 19, 1952; 8:56 a. m.]

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[Regs. 130; T. D. 5961]

## PART 40—EXCESS PROFITS TAX; TAXABLE YEARS ENDING AFTER JUNE 30, 1950

### DETERMINING EXCESS PROFITS TAX OF CERTAIN CORPORATIONS NOT SUBJECT TO EXCESS PROFITS TAX

On September 13, 1952, notice of proposed rule making with respect to determining excess profits tax of certain corporations not subject to the excess profits tax for all taxable years ending after June 30, 1950, was published in the FEDERAL REGISTER (17 F. R. 8276). After consideration of all such relevant matter as was presented by interested persons regarding the rules proposed, the amendments to Regulations 130, set forth below are hereby adopted.

PARAGRAPH 1. Section 40.449–3 (26 CFR 40.449–3), which section relates to election as to taxability under subchapter D of chapter 1 in the case of a personal service corporation, is amended as follows:

(A) By correcting in the second sentence of such section the typographical error "be be" to read as follows: "to be"; and

(B) By adding at the end of such section the following new sentences: "For the purpose of determining the excess profits tax for any taxable year for which the corporation does not make an election under section 449, the first taxable year of the corporation ending after June 30, 1950, is considered its first taxable year under subchapter D of chapter 1, whether or not it made an election under section 449 for such taxable year. Similarly, the second and subsequent taxable years under subchapter D of chapter 1 are determined without regard to any election under section 449."

PAR. 2. Section 40.454–1, which section relates to exempt corporations, is amended as follows:

(A) By striking from paragraph (b) of such section the word "paragraph" and by inserting in lieu thereof the following: "subsection"; and

(B) By adding at the end of such section the following new paragraph:

(f) For the purpose of determining the excess profits tax for any taxable year for which the corporation is not exempt under section 454, the first taxable year of the corporation ending after June 30, 1950, is considered its first taxable year under subchapter D of chapter 1, whether or not it was exempt under section 454 for such taxable year. Similarly, the second and subsequent taxable years under subchapter D of chapter 1 are determined without regard to any exemption under section 454.

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

[SEAL] JOHN S. GRAHAM,
*Acting Commissioner of Internal Revenue.*

Approved: December 16, 1952.

THOMAS J. LYNCH,
*Acting Secretary of the Treasury.*

[F. R. Doc. 52–13450; Filed, Dec. 19, 1952; 8:57 a. m.]

Subchapter B—Estate and Gift Taxes

[Regs. 108; T. D. 5964]

PART 86—GIFT TAX UNDER CHAPTER 4 OF THE INTERNAL REVENUE CODE, AS AMENDED

DEDUCTIONS FOR RELIGIOUS, CHARITABLE, SCIENTIFIC, LITERARY, AND EDUCATIONAL ORGANIZATIONS

On October 9, 1952, notice of proposed rule making regarding certain gift tax provisions of the Revenue Act of 1950, approved September 23, 1950, was published in the FEDERAL REGISTER (17 F. R. 9017). No objections to such rules having been received, the amendments set forth below necessary to conform Regulations 108 to such provisions are hereby adopted:

PARAGRAPH 1. There is inserted immediately preceding § 86.12 the following:

SEC. 302. EXEMPTION OF CERTAIN ORGANIZATIONS FOR PAST YEARS (REVENUE ACT OF 1950, APPROVED SEPTEMBER 23, 1950).

(a) *Trade or business not unrelated.* For any taxable year beginning prior to January 1, 1951, no organization shall be denied exemption under paragraph (1), (6), or (7) of section 101 of the Internal Revenue Code on the grounds that it is carrying on a trade or business for profit if the income from such trade or business would not be taxable as unrelated business income under the provisions of Supplement U of the Internal Revenue Code, as amended by this Act, or if such trade or business is the rental by such organization of its real property (including personal property leased with the real property).

(b) *Period of limitations.* In the case of an organization which would otherwise be exempt under section 101 of the Internal Revenue Code were it not carrying on a trade or business for profit, the filing of the information return required by section 54 (f) of the Internal Revenue Code (relating to returns by tax-exempt organizations) for any taxable year beginning prior to January 1, 1951, shall be deemed to be the filing of a return for the purposes of section 275 of the Internal Revenue Code (relating to period of limitation upon assessment and collection). In the case of such an organization which was, by the provisions of section 54 (f) of the Internal Revenue Code, specifically not required to file such information return, for the purposes of the preceding sentence a return shall be deemed to have been filed at the time when such return should have been filed had it been so required. The provisions of this subsection shall not apply to a taxable year of such an organization with respect to which, prior to September 20, 1950, (1) any amount of tax was assessed or paid, or (2) a notice of deficiency under section 272 of the Internal Revenue Code was sent to the taxpayer.

(c) *Denial of deductions.* A gift or bequest to an organization prior to January 1, 1951, for religious, charitable, scientific, literary, or educational purposes (including the encouragement of art and the prevention of cruelty to children or animals) otherwise allowable as a deduction under section * * * 1004 (a) (2) (B), or 1004 (b) (2) or (3) of the Internal Revenue Code, may not be denied under such sections if a denial of exemption to such organization for the taxable year of the organization in which such gift or bequest was made is prevented by the provisions of subsections (a) or (b) of this section.

SEC. 162. NET INCOME (INTERNAL REVENUE CODE AS AMENDED BY SECTION 321, REVENUE ACT OF 1950, APPROVED SEPTEMBER 23, 1950).

The net income of the estate or trust shall be computed in the same manner and on the same basis as in the case of an individual, except that—

(a) Subject to the provisions of subsection (g), there shall be allowed as a deduction (in lieu of the deduction for charitable, etc., contributions authorized by section 23 (o)) any part of the gross income, without limitation, which pursuant to the terms of the will or deed creating the trust, is during the taxable year paid or permanently set aside for the purposes and in the manner specified in section 23 (o), or is to be used exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals, or for the establishment, acquisition, maintenance or operation of a public cemetery not operated for profit. Where any amount of the income so paid or set aside is attributable to gain from the sale or exchange of capital assets held for more than six months, proper adjustment of the deduction otherwise allowable under this subsection shall be made for any deduction allowable to the trust under section 23 (ee);

* * * * *

(g) *Rules for application of subsection (a) in the case of trusts.*

* * * * *

(2) *Operations of trusts*—(A) *Limitation on charitable, etc., deduction.* The amount otherwise allowable under subsection (a) as a deduction shall not exceed 15 per centum of the net income of the trust (computed without the benefit of subsection (a)) if the trust has engaged in a prohibited transaction, as defined in subparagraph (B) of this paragraph.

(B) *Prohibited transactions.* For the purposes of this paragraph the term "prohibited transaction" means any transaction after July 1, 1950, in which any trust while holding income or corpus which has been permanently set aside or is to be used exclusively for charitable or other purposes described in subsection (a)—

(i) Lends any part of such income or corpus, without receipt of adequate security and a reasonable rate of interest, to;

(ii) Pays any compensation from such income or corpus, in excess of a reasonable allowance for salaries or other compensation for personal services actually rendered, to;

(iii) Makes any part of its services available on a preferential basis to;

(iv) Uses such income or corpus to make any substantial purchase of securities or any other property, for more than an adequate consideration in money or money's worth, from;

(v) Sells any substantial part of the securities or other property comprising such income or corpus, for less than an adequate consideration in money or money's worth, to; or

(vi) Engages in any other transaction which results in a substantial diversion of such income or corpus to;

the creator of such trust; any person who has made a substantial contribution to such trust; a member of the family (as defined in section 24 (b) (2) (D)) of an individual who is the creator of the trust or who has made a substantial contribution to the trust; or a corporation controlled by any such creator or person through the ownership, directly or indirectly, of 50 per centum or more of the total combined voting power of all classes of stock entitled to vote or 50 per centum or more of the total value of shares of all classes of stock of the corporation.

(C) *Taxable years affected.* The amount otherwise allowable under subsection (a) as a deduction shall be limited as provided in subparagraph (A) only for taxable years subsequent to the taxable year during which the trust is notified by the Secretary that it has engaged in such transaction, unless such trust entered into such prohibited transaction with the purpose of diverting such corpus or income from the purposes described in subsection (a), and such transaction involved a substantial part of such corpus or income.

(D) *Future charitable, etc., deductions of trusts denied deduction under subparagraph (C).* If the deduction of any trust under subsection (a) has been limited as provided in this paragraph, such trust, with respect to any taxable year following the taxable year in which notice is received of limitation of deduction under subsection (a), may, under regulations prescribed by the Secretary, file claim for the allowance of the unlimited deduction under subsection (a), and if the Secretary, pursuant to such regulations, is satisfied that such trust will not knowingly again engage in a prohibited transaction, the limitation provided in subparagraph (A) shall not be applicable with respect to taxable years subsequent to the year in which such claim is filed.

(E) *Disallowance of certain charitable, etc., deductions.* No gift or bequest for religious, charitable, scientific, literary, or educational purposes (including the encouragement of art and the prevention of cruelty to children or animals), otherwise allowable as a deduction under section * * * 1004 (a) (2) (B), or 1004 (b) (2) or (3), shall be allowed as a deduction if made in trust and, in the taxable year of the trust in which the gift or bequest is made, the deduction allowed the trust under subsection (a) is limited by subparagraph (A). With respect to any taxable year of a trust in which such deduction has been so limited by reason of entering into a prohibited transaction with the purpose of diverting such corpus or income from the purposes described in subsection (a), and such transaction involved a substantial part of such income or corpus, and which taxable year is the same, or prior to the, taxable year of the trust in which such prohibited transaction occurred, such deduction shall be disallowed the donor only if such donor or (if such donor is an individual) any member of his family (as defined in section 24 (b) (2) (D)) was a party to such prohibited transaction.

(F) *Definition.* For the purposes of this paragraph the term "gift or bequest" means any gift, contribution, bequest, devise, legacy, or transfer.

(3) *Cross reference.* For disallowance of certain charitable, etc., deductions otherwise allowable under subsection (a), see section 3813.

* * * * *

SEC. 322. EFFECTIVE DATE OF PART II (REVENUE ACT OF 1950, APPROVED SEPTEMBER 23, 1950).

The amendments made by this part (section 321, inserting subsection (g) in section 162 of the Internal Revenue Code) shall be applicable only with respect to taxable years beginning after December 31, 1950, except that subsection (g) (2) (E) of section 162 of the Internal Revenue Code, added by section 321 (a) of this Act, shall apply only with respect to gifts or bequests (as defined in section 162 (g) (2) (F) of the Internal Revenue Code) made on or after January 1, 1951.

* * * * *

SEC. 331. EXEMPTION OF CERTAIN ORGANIZATIONS UNDER SECTION 101 (6) AND DEDUCTIBILITY OF CONTRIBUTIONS MADE TO SUCH ORGANIZATIONS (REVENUE ACT OF 1950, APPROVED SEPTEMBER 23, 1950).

Chapter 38 is hereby amended by inserting at the end thereof the following new sections:

SEC. 3813. REQUIREMENTS FOR EXEMPTION OF CERTAIN ORGANIZATIONS UNDER SECTION 101 (6) AND FOR DEDUCTIBILITY OF CONTRIBUTIONS MADE TO SUCH ORGANIZATIONS.

(a) *Organizations to which section applies.* This section shall apply to any organization described in section 101 (6) except—

(1) A religious organization (other than a trust):

(2) An educational organization which normally maintains a regular faculty and curriculum and normally has a regularly enrolled body of pupils or students in attendance at the place where its educational activities are regularly carried on;

(3) An organization which normally receives a substantial part of its support (exclusive of income received in the exercise or performance by such organization of its charitable, educational, or other purpose or function constituting the basis for its exemption under section 101 (6)) from the United States or any State or political subdivision thereof or from direct or indirect contributions from the general public;

(4) An organization which is operated, supervised, controlled, or principally supported by a religious organization (other than a trust) which is itself not subject to the provisions of this section; and

(5) An organization the principal purposes or functions of which are the providing of medical or hospital care or medical education or medical research.

(b) *Prohibited transactions.* For the purposes of this section, the term "prohibited transaction" means any transaction in which an organization subject to the provisions of this section—

(1) Lends any part of its income or corpus, without the receipt of adequate security and a reasonable rate of interest, to;

(2) Pays any compensation, in excess of a reasonable allowance for salaries or other compensation for personal services actually rendered, to;

(3) Makes any part of its services available on a preferential basis to;

(4) Makes any substantial purchase of securities or any other property, for more than adequate consideration in money or money's worth, from;

(5) Sells any substantial part of its securities or other property, for less than an adequate consideration in money or money's worth, to; or

(6) Engages in any other transaction which results in a substantial diversion of its income or corpus to;

the creator of such organization (if a trust); a person who has made a substantial contribution to such organization; a member of the family (as defined in section 24 (b) (2) (D)) of an individual who is the creator of such trust or who has made a substantial contribution to such organization; or a corporation controlled by such creator or person through the ownership, directly or indirectly, of 50 per centum or more of the total combined voting power of all classes of stock entitled to vote or 50 per centum or more of the total value of shares of all classes of stock of the corporation.

(c) *Denial of exemption to organizations engaged in prohibited transactions*—(1) *General rule.* No organization subject to the provisions of this section which has engaged in a prohibited transaction after July 1, 1950, shall be exempt from taxation under section 101 (6).

(2) *Taxable years affected.* An organization shall be denied exemption from taxation under section 101 (6) by reason of paragraph (1) only for taxable years subsequent to the taxable year during which it is notified by the Secretary that it has engaged in a prohibited transaction, unless such organization entered into such prohibited transaction with the purpose of diverting corpus or income of the organization from its exempt purposes, and such transaction involved a substantial part of the corpus or income of such organization.

(d) *Future status of organization denied exemption.* Any organization denied exemption under section 101 (6) by reason of the provisions of subsection (c), with respect to any taxable year following the taxable year in which notice of denial of exemption was received, may, under regulations prescribed by the Secretary, file claim for exemption, and if the Secretary, pursuant to such regulations, is satisfied that such organization will not knowingly again engage in a prohibited transaction, such organization shall be exempt with respect to taxable years subsequent to the year in which such claim is filed.

(e) *Disallowance of certain charitable, etc., deductions.* No gift or bequest for religious, charitable, scientific, literary, or educational purposes (including the encouragement of art and the prevention of cruelty to children or animals), otherwise allowable as a deduction under section * * * 1004 (a) (2) (B), or 1004 (b) (2) or (3), shall be allowed as a deduction if made to an organization which, in the taxable year of the organization in which the gift or bequest is made, is not exempt under section 101 (6) by reason of the provisions of this section. With respect to any taxable year of the organization for which the organization is not exempt pursuant to the provisions of subsection (c) by reason of having engaged in a prohibited transaction with the purpose of diverting the corpus or income of such organization from its exempt purposes and such transaction involved a substantial part of such corpus or income, and which taxable year is the same, or prior to the, taxable year of the organization in which such transaction occurred, such deduction shall be disallowed the donor only if such donor or (if such donor is an individual) any member of his family (as defined in section 24 (b) (2) (D)) was a party to such prohibited transaction.

(f) *Definition.* For the purposes of this section, the term "gift or bequest" means any gift, contribution, bequest, devise, legacy, or transfer.

* * * * *

SEC. 332. TECHNICAL AMENDMENTS (REVENUE ACT OF 1950, APPROVED SEPTEMBER 23, 1950).

* * * * *

(g) *Amendment of section 1004 (a).* Section 1004 (a) (2) (B) is hereby amended by striking out "legislation;" and inserting in lieu thereof the following: "legislation. For disallowance of certain charitable, etc., deductions otherwise allowable under this subparagraph, see sections 3813 and 162 (g) (2);".

(h) *Amendment of section 1004 (b).* Section 1004 (b) is hereby amended by adding at the end thereof the following new paragraph:

For disallowance of certain charitable, etc., deductions otherwise allowable under paragraphs (2) and (3), see sections 3813 and 162 (g) (2).

SEC. 333. EFFECTIVE DATES (REVENUE ACT OF 1950, APPROVED SEPTEMBER 23, 1950).

Subsections (c) and (d) of section 3813 * * * of the Internal Revenue Code, added by section 331 of this Act, shall apply with respect to taxable years beginning after December 31, 1950, and subsection (e) of section 3813 of the Internal Revenue Code shall apply only with respect to gifts or bequests (as defined in section 3813 of the Internal Revenue Code) made on or after January 1, 1951.

PAR. 2. Section 86.13, as amended by Treasury Decision 5902, approved May 27, 1952, is further amended as follows:

(A) By adding a headnote to paragraph (a) thereof to read as follows: "(a) *In general.*";

(B) By inserting immediately following the period at the end of paragraph (a) the following: "For disallowance of certain charitable gifts otherwise allowable as deductions hereunder see paragraph (b) of this section."; and

(C) By amending paragraph (b) thereof to read as follows:

(b) *Disallowance of certain charitable, etc., deductions.* (1) No deduction with respect to a gift made on or after January 1, 1951, to any trust or organization described in subparagraph (2) of paragraph (a) of this section which would otherwise be allowable under such paragraph shall be allowed if (i) the gift is made in trust and, for income tax purposes for the taxable year of the trust in which the gift is made, the deduction otherwise allowable to such trust under section 162 (a) is limited by section 162 (g) (2) (A) by reason of the trust having engaged in a prohibited transaction described in section 162 (g) (2) (B); or (ii) the gift is made to any such organization subject to section 3813 which, for its taxable year in which the gift is made, is not exempt from income tax under section 101 (6) by reason of having engaged in a prohibited transaction described in section 3813 (b).

(2) For the purpose of section 162 (g) (2) (E) and section 3813 (e), the term "gift" includes any gift, contribution, or other disposition.

(3) Part 29 of this chapter, relating to the income tax, contain the rules for the determination of the taxable year of the trust for which the deduction under section 162 (a) is limited by section 162 (g) (2) and for the determination of the taxable year of the organization for which an exemption is denied under section 3813 (c). See §§ 29.162–3 (b) and 29.3813–1 of this chapter. Such taxable year must begin after December 31, 1950. Generally, such taxable year is a taxable year subsequent to the taxable year during which the trust or organization has been notified by the Commissioner that it has engaged in a prohibited transaction. However, if the trust or organization after December 31, 1950, and during or prior to the taxable year entered into the prohibited transaction for the purpose of diverting its corpus or income from the purposes described in section 162 (a) or from its exempt purposes, as the case may be, and such transaction involves a substantial part of such income or corpus, then the deduction of the trust under section 162 (a) for such taxable year is limited by section 162 (g) (2), or the exemption of the organization for such taxable year is denied under section 3813 (c), whether or not the organization has previously received notification by the Commissioner that it is engaged in a prohibited transaction. In certain cases, the limitation of section 162 (g) may be removed or the exemption may be reinstated for certain subsequent taxable years under the rules set forth in §§ 29.162–3 (b) and 29.3813–2, of this chapter.

(4) In cases in which prior notification by the Commissioner is not required in order to limit the deduction of the trust under section 162 (g) (2) or to deny exemption of the organization under section 3813, the deduction otherwise allowable under paragraph (a) of this section shall not be disallowed in respect to gifts made during the same taxable year of the trust or organization in which such prohibited transaction oc-

curred or in a prior taxable year unless the donor or a member of his family was a party to the prohibited transaction. For the purpose of the preceding sentence, the members of the donor's family include only his brothers and sisters, whether by whole or half blood, spouse, ancestors, and lineal descendants.

PAR. 3. Section 86.14 is amended by adding at the end thereof the following: "For further limitations in the case of gifts made on or after January 1, 1951, see § 86.13 (b), relating to gifts to certain trusts and organizations engaged in a prohibited transaction described in section 162 (g) (2) (B) or 3813 (b)."

(53 Stat. 157, 467; 26 U. S. C. 1029, 3791)

[SEAL] JOHN S. GRAHAM,
*Acting Commission of Internal Revenue.*

Approved: December 16, 1952.

THOMAS J. LYNCH,
*Acting Secretary of the Treasury.*

[F. R. Doc. 52-13453; Filed, Dec. 19, 1952; 8:58 a. m.]

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**Subchapter C—Miscellaneous Excise Taxes**

[Regs. 113; T. D. 5960]

## PART 143—TAX WITH RESPECT TO THE TRANSPORTATION OF PROPERTY

### MATERIAL EXCAVATED IN COURSE OF CONSTRUCTION WORK

On October 9, 1952, notice of proposed rule making to conform Regulations 113 (26 CFR Part 143), relating to the tax on the amount paid for the transportation of property, to section 495 of the Revenue Act of 1951, approved October 20, 1951, was published in the FEDERAL REGISTER (17 F. R. 9019). After consideration of all relevant matter presented by interested persons, the amendments to such regulations set forth below are hereby adopted.

PARAGRAPH 1. There is inserted immediately preceding § 143.10 the following:

SEC. 495. TRANSPORTATION OF MATERIAL EXCAVATED IN THE COURSE OF CONSTRUCTION WORK (REVENUE ACT OF 1951, APPROVED OCTOBER 20, 1951).

(a) *Amendment of section 3475.* Section 3475 (relating to tax on transportation of property) is hereby amended by adding at the end thereof the following: "The tax imposed by this section shall not apply to the transportation of earth, rock, or other material excavated within the boundaries of, and in the course of, a construction project and transported to any place within, or adjacent to, the boundaries of such project." The determination as to the applicability of the tax imposed by section 3475 in the case of the transportation of any excavated material, other than transportation to which the amendment made by this subsection applies, shall be made as if this subsection had not been enacted and without inferences drawn from the fact that the amendment made by this subsection is not expressly applicable to the transportation of such other excavated material.

(b) *Effective date.* The amendment made by subsection (a) shall apply to amounts paid on or after the first day of the first month which begins more than ten days after the date of enactment of this Act for transportation on or after such first day.

PAR. 2. Section 143.13 (a), as amended by Treasury Decision 5826, approved January 12, 1951, is further amended by redesignating subdivision (iii) in the first sentence of subparagraph (7) as subdivision (iv) and by inserting after subdivision (ii) the following: "(iii) to an amount paid for the transportation of material excavated within the boundaries of, and in the course of, a construction project, where the transportation is to any place within, or adjacent to, the boundaries of such project (see § 143.16);".

PAR. 3. Immediately following § 143.15, there is inserted the following new section:

§ 143.16 *Excavated material.* (a) The tax does not apply to an amount paid on or after November 1, 1951, for the transportation, originating on or after that date, of earth, rock, or other material excavated within the boundaries of, and in the course of, a construction project and transported to any place within, or adjacent to, the boundaries of such project.

(b) To come within the exemption it is necessary that two conditions be met, namely, (1) that the property be earth, rock, or other material excavated within the boundaries of, and in the course of, a construction project, and (2) that the transportation of the excavated material be within the boundaries of the construction project or to a place adjacent thereto.

(c) In determining the boundaries of a construction project, consideration will be given to the type of construction operation which is involved and the area which is required to perform and carry out the necessary work. For example, in the case of a road-building operation, the boundaries of the project would embrace the area covered by the length and width of the roadway, plus any adjoining right-of-way. In the case of the construction of an airport, the boundaries would include the outermost limits of the airport.

(53 Stat. 423, as amended, 467; 26 U. S. C. 3472, 3791)

[SEAL] JOHN S. GRAHAM,
*Acting Commissioner of Internal Revenue.*

Approved: December 16, 1952.

THOMAS J. LYNCH,
*Acting Secretary of the Treasury.*

[F. R. Doc. 52-13449; Filed, Dec. 19, 1952; 8:57 a. m.]

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**Subchapter E—Administrative Provisions Common to Various Taxes**

[T. D. 5959]

## PART 472—REGULATIONS UNDER SECTION 3804 OF THE INTERNAL REVENUE CODE

### TIME FOR PERFORMING CERTAIN ACTS POSTPONED IN CASE OF CHINA TRADE ACT CORPORATIONS

On October 29, 1952, there was published in the FEDERAL REGISTER (17 F. R. 9749) a notice of proposed rule making to conform Treasury Decision 5279, approved July 10, 1943, as amended by Treasury Decision 5610, approved March 15, 1948 (26 CFR Part 472), to section 614 of the Revenue Act of 1951, relating to postponement of time for performing certain acts in case of China Trade Act corporations, approved October 20, 1951. No objection to the proposed rules having been received, the amendments set forth below are hereby adopted.

PARAGRAPH 1. Immediately preceding the caption "Public Law 490 (Seventy-Seventh Congress), approved March 7, 1942", which precedes § 472.0, the following is inserted:

SEC. 614. TIME FOR PERFORMING CERTAIN ACTS POSTPONED IN CASE OF CHINA TRADE ACT CORPORATIONS (REVENUE ACT OF 1951, APPROVED OCTOBER 20, 1951).

Section 3805 (relating to postponement of income tax due dates in the case of China Trade Act corporations) is hereby amended to read as follows:

SEC. 3805. INCOME TAX DUE DATES POSTPONED IN CASE OF CHINA TRADE ACT CORPORATIONS.

In the case of any taxable year beginning after December 31, 1948, and ending before October 1, 1953, no Federal income tax return of, or payment of any Federal income tax by, any corporation organized under the China Trade Act of 1922 (42 Stat. 849, U. S. C., Title 15, chapter 4), as amended, shall become due until December 31, 1953, but only with respect to any such corporation and any such taxable year which the Secretary may determine reasonable under the circumstances in China pursuant to such regulations as he may prescribe. Such due date shall be subject to the power of the Secretary to extend the time for filing such return or paying such tax, as in other cases.

PAR. 2. Section 472.806, as amended by Treasury Decision 5610, is further amended by striking therefrom paragraph (a) and inserting in lieu thereof the following new paragraph:

(a) *Income tax*—(1) *In general.* (i) Section 3805, immediately prior to amendment by section 614 of the Revenue Act of 1951, approved October 20, 1951, provided that in the case of any taxable year beginning after December 31, 1940, no Federal income tax return of, or payment of any Federal income tax by, any corporation organized under the China Trade Act, 1922, should become due until December 31, 1947. Section 3805, as amended by section 614 of the Revenue Act of 1951, provides with respect to any taxable year beginning after December 31, 1948, and ending before October 1, 1953, that the Federal income tax return of, or the payment of Federal income tax by, a corporation organized under such China Trade Act shall not become due until December 31, 1953, if, in the case of any such taxable year of any such corporation, the application of such postponed due date is determined by the Secretary under regulations to be reasonable in view of the circumstances in China.

(ii) The due dates (December 31, 1947, or December 31, 1953, whichever is applicable) thus prescribed are expressly subject to the power of the Commissioner to extend, as in other cases, the time for filing the income tax return or paying the income tax. See sections 53 (a) (2) and 56 (c) (1); and, the regulations thereunder.

(2) *Specific rules applicable to taxable years beginning after December 31, 1948, and ending before October 1, 1953.* The postponement of the due date to December 31, 1953, permitted by section 3805 shall apply with respect to:

(i) Any taxable year beginning after December 31, 1948, and ending before October 1, 1953, of any corporation organized under the China Trade Act, 1922, as amended, if during such taxable year conditions in China have been generally so unsettled as to militate against the normal commercial operations and corporate activities of such corporation, except:

(*a*) In the case of any such taxable year of any such corporation in respect to which the situation is such that, despite such unsettled conditions, the books of account and business records are available so as to permit the filing of a proper return and the corporation has otherwise been in a position to carry on its commercial operations and corporate activities and to make a proper distribution of its earnings or profits, if any, so as to permit the certification required by section 262 (b); or

(*b*) In the case of any such taxable year of any such corporation during which all the commercial operations and corporate activities of such corporation have been carried on in Hong Kong, Macao, or Taiwan; and

(ii) Any such taxable year of any such corporation excepted under subdivision (i) (*a*) or (*b*) of this subparagraph in respect of which the corporation satisfies the Commissioner that special circumstances exist, related to the unsettled conditions in China, which warrant such postponement.

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

[SEAL] JOHN S. GRAHAM,
*Acting Commissioner of Internal Revenue.*

Approved: December 16, 1952.

THOMAS J. LYNCH,
*Acting Secretary of the Treasury.*

[F. R. Doc. 52-13448; Filed, Dec. 19, 1952; 8:56 a. m.]

# TITLE 32—NATIONAL DEFENSE

## Chapter V—Department of the Army

### Subchapter F—Personnel

### PART 573—APPOINTMENT OF COMMISSIONED OFFICERS AND WARRANT OFFICERS

### GENERAL ELIGIBILITY REQUIREMENTS FOR APPOINTMENT OF OFFICERS IN REGULAR ARMY

Section 573.10 is revised to read as follows:

§ 573.10 *General eligibility requirements.* The following general eligibility requirements will govern appointments in the Regular Army, all of which must be met by applicants:

(a) Be a citizen of the United States. An applicant who is not a citizen by birth must furnish a certificate by an officer, notary public, or other person authorized by law to administer oaths, giving the following information:

I certify that I have this date seen the original certificate of Citizenship Number _____ (or certified copy of court order establishing citizenship) stating that _____ _____ was admitted to United
(Full name)
States Citizenship by the Court of _____ _____, _____ on _____.
(County) (State) (Date)
The following person was named in the certificate as a minor child: _____,
(Full name)
age _____.

(b) Applicants must, except for appointment in corps as indicated in subparagraphs (1) through (8) of this paragraph, have reached their twenty-first birthday but not their twenty-seventh birthday on date of appointment. The latter date may be increased by the number of years, months, and days of active Federal service performed after attaining the age of 21 years as a commissioned officer in the Army of the United States and subsequent to December 31, 1947, but not to exceed a total of 3 years; the maximum, therefore, precludes attainment of the thirtieth birthday.

(1) *Medical Corps.* Applicant must have reached twenty-first birthday but not the thirty-second birthday on date of appointment as first lieutenant; the thirty-seventh birthday on date of appointment as captain; the forty-second birthday on date of appointment as major; or the forty-eighth birthday on date of appointment as lieutenant colonel.

(2) *Dental Corps.* Applicant must have reached twenty-first birthday but not the thirty-second birthday on date of appointment as first lieutenant; the thirty-seventh birthday on date of appointment as captain; the forty-second birthday on date of appointment as major; or the forty-eighth birthday on date of appointment as lieutenant colonel.

(3) *Veterinary Corps.* Applicant must have reached twenty-first birthday but not the thirty-second birthday on date of appointment. The latter date may be increased by the number of years, months, and days of active Federal service performed after attaining the age of 21 years as a commisisoned officer in the Army of the United States subsequent to December 31, 1947, but not to exceed a total of 5 years.

(4) *Medical Service Corps.* Applicant must have reached twenty-first birthday but not the thirtieth birthday on date of appointment. The latter date may be increased by the number of years, months, and days of active Federal service performed after attaining the age of 21 years as a commissioned officer in the Army of the United States subsequent to December 31, 1947, but not to exceed a total of 5 years.

(5) *Army Nurse Corps.* Applicant must have reached twenty-first birthday but not the twenty-eighth birthday on date of appointment.

(6) *Women's Medical Specialist Corps.* Applicant must have reached twenty-first birthday but not the twenty-eighth birthday on date of appointment.

(7) *Judge Advocate General's Corps.* Applicant must have reached twenty-first birthday but not the thirty-second birthday on date of appointment. The latter date may be increased by the number of years, months, and days of active Federal service performed after attaining the age of 21 years as a commissioned officer in the Army of the United States subsequent to December 31, 1947, but not to exceed a total of 5 years.

(8) *Chaplains.* Applicant must have reached twenty-first birthday but not the thirty-fourth birthday on date of appointment. The latter date may be increased by the number of years, months, and days of active Federal service performed after attaining the age of 21 years as a commissioned officer in the Army of the United States subsequent to December 31, 1947, but not to exceed a total of 5 years.

(c) Except as indicated in subparagraph (3) of this paragraph, possess a baccalaureate degree gained through attendance at a college or university recognized through accreditation (as evidenced in part 3, current Educational Directory, Higher Education, United States Office of Education), and in the case of applicants covered in subparagraphs (1) and (2) of this paragraph, must possess additional requirements as indicated:

(1) Applicants under the technical specialist program must possess a master's or doctor's degree from a college or university recognized through above-prescribed accreditation.

(2) Applicants for appointment in the several corps listed in paragraph (b) (1) through (8) of this section are required to have had certain technical or professional training, details of which are specified in pertinent special regulations.

(3) A waiver of the baccalaureate degree may be considered for applicants under special regulations provided applicant:

(i) Achieves a qualifying score upon the Educational Requirements Test, and

(ii) Evidences outstanding ability as demonstrated by military record.

(d) Be found physically qualified for active military service by meeting the physical standards prescribed for the Regular Army by AR 40-105 (Standards of Physical Examination for Commission or warrant in Regular Army, National Guard of United States, Army of United States, and Organized Reserves), and paragraph 4, AR 40-100 (Miscellaneous Physical Examinations), for females, as determined by final type medical examination subscribed to within 120 days of the effective date of appointment.

(e) Be of good moral character.

(f) Have a record free of conviction by any type of military or civil court for other than a minor traffic violation. Request for waiver may be made in the case of other minor violations which are nonrecurrent and which are not deemed prejudicial to performance of duty as an officer. Waivers for crimes involving moral turpitude will not be granted.

(g) Not be a conscientious objector. If applicant has been a conscientious objector, he will be required to furnish an affidavit which will express his abandonment of such beliefs and principles so far as they pertain to his unwillingness

to bear arms and to give full and unqualified military service to the United States, and where appropriate, he must have demonstrated that he has changed his views by subsequent suitable military service. (So much of this paragraph as pertains to bearing of arms is not applicable to officers of the Army Medical Service or Chaplains).

(h) Not have been separated from any of the Armed Forces of the United States with other than an honorable discharge.

(i) Not be nor have been a member of any foreign or domestic organization, association, movement, group, or combination of persons advocating subversive policy or seeking to alter the form of government of the United States by unconstitutional means.

[AR 605-25, Nov. 12, 1952] (R. S. 161; 5 U. S. C. 22)

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

[F. R. Doc. 52-13402; Filed, Dec. 19, 1952; 8:50 a. m.]

## TITLE 32A—NATIONAL DEFENSE, APPENDIX

### Chapter III—Office of Price Stabilization, Economic Stabilization Agency

[Ceiling Price Regulation 13, Amdt. 2]

CPR 13—RETAIL CEILINGS ON PETROLEUM PRODUCTS

ADJUSTMENT OF CEILING PRICES DUE TO CHANGES IN TAXES AND TRANSPORTATION RATES

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 Ceiling Price Regulation 13 is hereby issued.

STATEMENT OF CONSIDERATIONS

This amendment to Ceiling Price Regulation 13 makes three changes. One change deals with two of the provisions permitting the establishment of ceilings by a formula, another requires reduction in ceilings where taxes have been reduced, and the third deals with increases in transportation rates.

Sections 8 and 9 of Ceiling Price Regulation 13 permit retail sellers of automotive gasoline to establish ceiling prices for these products by adding to the cost of product at the time of calculation the gross margin the seller obtained during the base period. However, it was not intended to permit sellers to repeatedly redetermine their ceiling price by use of these sections. This amendment is designed to eliminate any confusion as to the proper use of sections 8 and 9. Increases in product cost may be passed through in accordance with section 10 of the regulation, which is specifically designed to maintain customary margins.

Most of the automotive gasoline purchased by service stations in this country is bought on a delivered basis, at what is termed the tank wagon price. The tank wagon ceiling price of automotive gasoline is regulated by the provisions of Ceiling Price Regulation 17 which permit an increase in the tank wagon ceiling prices, where there has been an increase in transportation rates. Where the tank wagon ceiling price is properly increased, the retailer may increase his ceiling price by the amount of increase in his supplier's ceiling. However, there are some retailers of automotive gasoline who do not purchase at the tank wagon level. These retail sellers of automotive gasoline purchasing at the tank car level or on an f. o. b. basis have been required to absorb increased costs resulting from increased transportation rates, although they were competing with tank wagon purchasers who can pass on the increases. This has had a tendency to disrupt price relationships in some retail marketing areas. The corrective change included in this amendment, permitting an increase in prices, will have comparatively little effect because of the very slight percentage of the total of automotive gasoline sold to service stations at other than tank wagon level.

The third part of this amendment requires that a retail seller who has a ceiling price which includes taxes incident to the sale, use or delivery of a petroleum product, reduce his ceiling price by the amount of any reduction in these taxes. Where a tax of this nature is reduced or repealed, this benefit should be passed on to the public upon whom the burden of the tax previously rested.

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

In the judgment of the Director of Price Stabilization, the changes set forth in these amendatory provisions are generally fair and equitable and are necessary to effectuate the purposes of Title IV of the Defense Production Act of 1950, as amended.

AMENDATORY PROVISIONS

Ceiling Price Regulation 13 is amended in the following respects:

1. The text of section 8 (a) (2) is amended to read as follows:

(2) By adding to the tank wagon ceiling price for each grade of gasoline of your supplier the margin you had in the base period. This method of pricing can be used only if 50 percent of your sales during the base period reflected that margin. Having determined ceiling prices by using the base period margin method, you may not again use this method to redetermine your ceiling price. You must file these prices with the District Office of the Office of Price Stabilization for the District in which each retail establishment is located. Your filing should be as follows:

2. The text of section 9(b) is amended to read as follows:

(b) By adding to your current laid-down cost for each grade of gasoline the margin you had in the base period. This method of pricing can be used only if 50 percent of your sales during the base period reflected that margin. Having determined ceiling prices by using the base period margin method, you may not again use this method for redetermining your ceiling price. You must file these prices with the District Office of the Office of Price Stabilization for the District in which each retail establishment is located. Your filing should be as follows:

3. Section 10 is amended to read as follows:

SEC. 10. *Increases in ceiling prices.* (a) You may increase your ceiling price determined in accordance with any of the provisions of this regulation by the amount of increase in the ceiling prices of your supplier which has been authorized by the Office of Price Stabilization.

(b) If you are not a tank wagon purchaser of automotive gasoline and if you incur transportation costs in distributing such product at your service stations, you may increase your ceiling prices:

(1) By the amount of increase in unit cost of transportation you incur as a result of transportation rate increases effective after January 25, 1951, which have been permitted by Federal or State regulatory bodies or by the Office of Price Stabilization. Such increases may include excise taxes which are a part of, or are applicable to, such increases. The higher ceiling prices may be made effective as of the date of the increase in transportation rate.

(2) Where transportation of product in facilities which you own or control is in lieu of transportation by a regulated carrier, by the amount of unit increase that would be permitted you in paragraph (b) (1) of this section, had you used such regulated carrier.

(c) If you increase your ceiling prices in accordance with the provisions of this regulation you may round to the nearest fraction of a cent per gallon in accordance with your customary practices. If you elect to round on one product you must round all your ceiling prices increased under this section to reflect decreases as well as increases.

(d) The provisions of paragraph (b) (1) and (2) of this section may not be used to increase your ceiling prices where the increased transportation costs you have incurred are the result of changes in sources of supply.

4. Section 11 is amended by adding a new paragraph designated (c) to read as follows:

(c) If the taxes referred to in paragraphs (a) and (b) of this section are included in the ceiling prices you have established under the provisions of this regulation, and such tax is reduced or repealed after January 25, 1951, you must reduce your ceiling price by the amount of the tax reduction. You must also reduce your ceiling price by the amount of the reduction in the ceiling price of your supplier due to a repeal or reduction of such tax.

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

*Effective date.* This amendment shall become effective December 24, 1952.

JOSEPH H. FREEHILL,
*Director of Price Stabilization.*

DECEMBER 19, 1952.

[F. R. Doc. 52-13532; Filed, Dec. 19, 1952; 11:47 a. m.]

[Ceiling Price Regulation 29, Revision 1, Correction]

## CPR 29—Pure Nickel Scrap, Monel Metal Scrap, Stainless Steel Scrap, and Other Scrap Materials Containing Nickel and Chrome, etc.

Due to inadvertent errors the following corrections are made to Ceiling Price Regulation 29, Revision 1.

1. Ceiling Price Regulation 29, Revision 1, includes in its coverage the island of Guam. This was inserted inadvertently. The word "Guam" therefore, is deleted from section 1 (b) (1) of CPR 29, Revision 1.

2. In Table B the first two straight chrome grades read as follows:

| Column 1 | Column 2 | Column 3 |
|---|---|---|
| Containing 11-14 percent chrome | $62.50 per gross ton | 52-50 percent per gross ton. |
| Containing 14-18 percent chrome | $72.50 per gross ton | 62-50 percent per gross ton. |

This is corrected to read:

| | | |
|---|---|---|
| Containing 11-14 percent chrome | $62.50 per gross ton | $52.50 per gross ton. |
| Containing 14-18 percent chrome | $72.50 per gross ton | $62.50 per gross ton. |

Joseph H. Freehill,
*Director of Price Stabilization.*

December 19, 1952.

[F. R. Doc. 52-13533; Filed, Dec. 19, 1952; 11:47 a. m.]

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[Ceiling Price Regulation 34, Supplementary Regulation 33]

## CPR 34—Services

### SR 33—Power Laundries and Dry Cleaning Sellers in Greater Portland, Oregon Trading Area

Pursuant to the Defense Production Act of 1950, as amended, Executive Order 10161 and Economic Stabilization Agency General Order No. 2 this Supplementary Regulation 33 to Ceiling Price Regulation 34 is hereby issued.

### Statement of Considerations

This Supplementary Regulation 33 to Ceiling Price Regulation 34 permits an increase in retail ceiling prices for dry cleaning services to all sellers of such service located in the Greater Portland Oregon Trading Area. This "Area", as it is at times referred to in the regulation, consists of the county of Multnomah and certain cities in the counties of Clackamas in the State of Oregon and Clark in the State of Washington. In addition it permits all power laundries located in the "Area" to increase their retail ceiling prices for power laundry services. In order that customary pricing practices established in the trade may be maintained "bobtailers" (independent routemen) are also permitted an increase in their retail ceiling prices on the resale at retail of power laundry services that they purchase from power laundries located in the "Area". This supplementary regulation does not permit the increase to be applied to the diaper supply and linen supply services of power laundries and "bobtails". Historically it has been industry practice to bargain collectively with the various unions on proposed wage increases. As a result the impact and effect of any increase has been uniform throughout each industry. An analysis of the operating costs and profit margins of a representative number of the sellers in the area reveals that they are suffering an impairment of their pre-Korean earnings as a result of increased labor and material costs, which have been incurred. In may of 1952 new wage contracts were negotiated under which laundry and dry cleaning workers were granted a 5 cent per hour increase together with 6 paid holidays; in August 1952 the Wage Stabilization Board approved certain "fringe benefits" for workers represented by the Teamsters' Union. Failure to make an adjustment in the retail ceiling prices of these sellers would impair their continued operations and would threaten an interruption in the supply of these essential services. This uniform increase was determined in accordance with the standards for individual adjustments under section 20 of Ceiling Price Regulation 34.

Under the provisions of this supplementary regulation, retail ceiling prices of such power laundries, dry cleaning service sellers and bobtail sellers may be increased by 5 percent such adjustment to be applied to the total amount of each invoice rendered to the customer and identified as the "OPS permitted price increase." If this method is used to apply the amount of the increase, the seller need not make the supplementary filing required by section 18 (c) of Ceiling Price Regulation 34. At the option of the individual power laundry, dry cleaning service seller and bobtailer, however, the flat retail ceiling price for each article may be increased by 5 percent. Adjusted flat ceiling prices must, within ten days after their determination, be filed with the appropriate Office of Price Stabilization district office as required by section 18, as amended, of Ceiling Price Regulation 34. Express authority is granted to make necessary changes in OPS posters.

In the future, power laundries, dry cleaning service sellers and bobtailers subject to this supplementary regulation may not obtain an adjustment of their retail ceiling prices for those services covered by this supplementary regulation, under section 20 of Ceiling Price Regulation 34, as amended. Any adjustment of retail ceiling prices which are the subject of this supplementary regulation under section 20 of Ceiling Price Regulation 34, as amended, heretofore granted is automatically revoked as of the effective date of this supplementary regulation.

In the judgment of the Director of Price Stabilization the price increases permitted by this supplementary regulation are the minimum needed to permit the continued supply of this service.

In the formulation of this supplementary regulation, the Director has informally consulted insofar as practicable with representative suppliers of these services including representatives of trade association, and consideration has been given to their recommendations. In the judgment of the Director of Price Stabilization the increases permitted by this supplementary regulation are generally fair and equitable and are necessary to effectuate the purpose of Title IV of the Defense Production Act of 1950, as amended.

### Regulatory Provisions

Sec.
1. Purpose.
2. Relationship to Ceiling Price Regulation 34.
3. Adjustment of Ceiling Prices.
4. Application of Section 20 of Ceiling Price Regulation 34.
5. Definitions.

Authority: Sections 1 to 5 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. *Purpose.* This Supplementary Regulation permits all sellers of dry cleaning services located in the Greater Portland Oregon Trading Area hereinafter at times referred to as the "Area") to increase their ceiling prices for the sale of such dry cleaning services at retail only by 5 percent. It permits power laundries located in the "Area" to increase by 5 percent their ceiling prices for the sale of power laundry services at retail and to bobtail sellers for resale at retail. It also permits bobtail sellers (see section 5 Definitions) who purchase power laundry services from power laundries located in the "Area", for resale at retail, to increase their ceiling prices for the resale of such services at retail by 5 percent. This supplementary regulation does not apply to the sale or resale of diaper supply and linen supply services by power laundries or bobtail sellers.

Sec. 2. *Relationship to Ceiling Price Regulation 34.* All provisions of Ceiling Price Regulation 34, as amended, except as affected by the provisions of this supplementary regulation, shall remain in effect.

Sec. 3. *Adjustment of retail ceiling prices.* If you are subject to this supplementary regulation, you may to the extent that you either sell at retail or to a bobtail seller for resale at retail power laundry services supplied by power laundries located in the "Area" or are a seller, located in the "Area",

selling dry cleaning services at retail, increase your ceiling prices by 5 percent for power laundry services and dry cleaning services, except diaper supply and linen supply services, by either of the following methods:

(a) You may apply such an adjustment to the total amount of each invoice rendered to the customer, provided you shall clearly write or stamp on each such invoice beside the adjustment the words "OPS permitted price increase". If you use this method of applying your price increase, you need not make the supplementary filing required by section 18 (c) of Ceiling Price Regulation 34.

(b) You may, in lieu of the method provided in paragraph (a) of this section, increase by 5 percent the retail ceiling price of each power laundry and dry cleaning service article, except a diaper supply and linen supply service article. Within ten days after your prices are established under this paragraph you must prepare and file with your district office of the Office of Price Stabilization a supplemental statement as required under section 18, as amended, of Ceiling Price Regulation 34 and must change your OPS poster prices or prepare and display a new poster to reflect the price increase permitted by this supplementary regulation. You may not establish prices under paragraph (a) of this section once you have elected to establish prices under this paragraph.

(c) If the price increase computed in paragraphs (a) or (b) of this section results in a fraction of a cent, the price increase must be decreased to the next lower cent if the fractional cent is less than one-half cent, or may be increased to the next higher cent if the fraction is one-half cent or more.

SEC. 4. *Application of section 20 of Ceiling Price Regulation 34.* No seller subject to this supplementary regulation may, after the effective date of this supplementary regulation, apply for an adjustment of any of his retail ceiling prices for power laundry services and dry cleaning services except diaper supply and linen supply services under section 20 of Ceiling Price Regulation 34, as amended. All orders establishing retail ceiling prices for any seller of power laundry services and dry cleaning services, except diaper supply services and linen supply services, subject to this supplementary regulation issued under either section 20 (a), (b) or (c) of Ceiling Price Regulation 34 are hereby revoked, upon the effective date of this regulation.

SEC. 5. *Definitions.* (a) (1) "Power Laundry" or "power laundries" as used in this regulation are laundries which in the laundry trade are customarily known and designed as such, and do not include hand laundries, launderettes or laundries using home-type laundry equipment to supply laundry services.

(a) "Bobtail sellers" as used in this regulation means a separate class of purchaser of power laundry services, consisting of independent routemen or establishments not employed or owned by a power laundry, which purchases such power laundry services from a power laundry at a discount and resells these services to its own customers at the same prices that the power laundry itself would have charged the same class of purchaser for the same services. Bobtail sellers do not ordinarily engage in processing operations.

(3) "Dry cleaning services" as used in this regulation means services rendered in the cleaning of garments and other items primarily with fluids other than water and shall include pressing.

(4) "Retail" refers to the sale of dry cleaning services or laundry services directly to the ultimate consumers, except commercial, industrial, institutional or governmental users.

(5) "The Greater Portland Oregon Trading Area" as used in this regulation means the area comprising all of Multnomah County and the cities of Oregon City, West Linn, Gladsyone, Oswego and Milwaukee in Clackamas County, in the State of Oregon; and the cities of Vancouver, McLoughlin, Camas, and Washougal in the County of Clark in the State of Washington.

(6) "Area" as used in this regulation means "The Greater Portland Oregon Trading Area".

*Effective date.* This supplementary regulation is effective December 24, 1952.

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.

JOSEPH H. FREEHILL,
*Director of Price Stabilization.*

DECEMBER 19, 1952.

[F. R. Doc. 52-13534; Filed, Dec. 19, 1952; 11:47 a. m.]

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[Ceiling Price Regulation 60, Supplementary Regulation 1]

## CPR 60—CASTINGS

### SR 1—ADJUSTMENT IN CEILING PRICES FOR MANUFACTURERS OF MALLEABLE IRON CASTINGS

Pursuant to the Defense Production Act of 1950, as amended, Executive Order 10161, and Economic Stabilization Agency General Order No. 2, this Supplementary Regulation 1 to Ceiling Price Regulation 60 is hereby issued.

STATEMENT OF CONSIDERATIONS

This supplementary regulation authorizes an increase of 6.2 percent in the manufacturer's ceiling prices of malleable iron castings.

At the request of representatives of the malleable iron castings industry, the Office of Price Stabilization has completed a survey to determine whether the ceiling prices established for malleable iron castings by Ceiling Price Regulation (CPR) 60 are generally fair and equitable. In accordance with the requirements of the Industry Earnings Standard, as revised, earnings data were obtained from representative firms in the industry for the years 1946 through 1949 and for 1951. The price adjustment provided for by this amendment is based upon a comparison of aggregate earnings to consolidated net worth for the companies involved in the best three out of four years during the 1946 to 1949 period, with the aggregate earnings to consolidated net worth for a recent representative period. A comparison of the data referred to above indicates that the industry's earnings, until recently, were adequate under the Standard. Because of the impact of various cost increases, particularly the increased wage contracts which the industry has recently put into effect (but not including metal cost increases resulting from the higher iron and steel prices granted basic producers of carbon iron and steel products in August of this year), the industry's earnings have decreased materially. An increase of 6.2 percent in ceiling prices is now required to restore them to the Industry Earnings Standard level (85 percent of the industry's average base period earnings, before income and excess profits taxes, adjusted for changes in net worth) and to provide for generally fair and equitable ceiling prices for this industry. Accordingly, this amendment permits manufacturers of malleable iron castings to increase their ceiling prices by 6.2 percent. To the ceiling prices thus adjusted, sellers may add the metal cost increases permitted under General Overriding Regulation 35.

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

In the opinion of the Director of Price Stabilization, the provisions of this regulation are generally fair and equitable, comply with all applicable provisions of the Defense Production Act of 1950, as amended, and are necessary to effectuate the purposes of that act.

REGULATORY PROVISIONS

Sec.
1. What this supplementary regulation does.
2. Adjustment of ceiling prices.
3. Addition of metal cost increased under General Overriding Regulation 35.
4. Applicability of Ceiling Price Regulation 60.

AUTHORITY: Sections 1 to 4 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 supplementary regulation does.* This supplementary regulation permits producers of malleable iron castings to increase the ceiling prices which they have established under CPR 60 by 6.2 percent.

SEC. 2. *Adjustment of ceiling prices.* If you are a producer of malleable iron castings you may increase your ceiling prices, as established under CPR 60, for them and for equipment furnished by you in connection with your sales of such castings by 6.2 percent.

SEC 3. *Addition of metal cost increases under GOR 35.* After you have recalculated your ceiling prices pursuant to section 2 of this supplementary regulation, you may further adjust your ceiling prices as provided in General Overriding Regulation 35 to reflect metal cost increases.

SEC. 4. *Applicability of CPR 60.* Except to the extent expressly modified or supplemented by this regulation, all provisions of CPR 60 shall be applicable to any producer subject to this regulation.

*Effective date.* This Supplementary Regulation 1 to Ceiling Price Regulation 60 is effective December 19, 1952.

JOSEPH H. FREEHILL,
*Acting Director of Price Stabilization.*

DECEMBER 19, 1952.

[F. R. Doc. 52-13535; Filed, Dec. 19, 1952; 11:47 a. m.]

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[Ceiling Price Regulation 68, Amdt. 2]

## CPR 68—PRODUCERS OF BRASS MILL PRODUCTS

### INCREASE IN THE CEILING PRICE OF CERTAIN BRASS MILL PRODUCTS

Pursuant to the Defense Production Act of 1950, as amended, Executive Order 10161, and Economic Stabilization Agency General Order No. 2, this amendment to Ceiling Price Regulation 68 is hereby issued.

### STATEMENT OF CONSIDERATIONS

This amendment to Ceiling Price Regulation 68 increases the ceiling prices of copper and copper base alloy seamless tubes having an outside diameter of 1 inch or less and a wall thickness of 0.114 inches or less, excluding copper water tubes, copper oil burner tubes, and brass and copper pipe and condenser tubes.

When imported copper was exempted from price control the directive issued by the Office of Defense Mobilization on May 21, 1952, provided that "* * * the United States Government is acting through the Office of Price Stabilization to permit brass mills and copper wire mills to add to their ceiling prices an amount representing 80 percent of any increase in cost of foreign copper above the 27½ cent level contained in the Chilean agreement which has just been terminated."

The tubes covered by this amendment are mainly produced by redraw mills who purchase semifinished products from brass mills and produce a finished product the ceiling price of which is established under this regulation. The remaining production of these products is accomplished by brass mills using copper scrap as one of the raw materials in the production process. Amendment 1 to Ceiling Price Regulation 68 increased the ceiling prices of brass mill products by 3.84 cents per pound in accordance with the directive of the Office of Defense Mobilization. In the production of these tubes, however, the scrap loss is 25 percent of the weight of the finished product. The brass mills reuse the generated scrap in the further production of their products. The redraw mills, however, must sell their scrap and thus lose 25 percent of the increased cost of 3.84 cents per pound or 0.96 cent per pound.

It is therefore apparent that to conform to the directive of the Office of Defense Mobilization, the producers of these products should receive an adjustment of approximately 1 cent per pound to compensate for this increased cost. It has also been determined that the most feasible method of making this adjustment would be to increase the percentages, except quantity extras, applicable to the published extras of these products by five percentage points. Since the average extra is about 20 cents per pound, this results in an increase of about 1 cent per pound, thus equalling the amount of the uncompensated increased cost of the metal contained in the products covered by this amendment.

For example, at present, the published extra for ⅜-inch O. D. x 0.022-inch seamless tube is 20 cents per pound. The percentage for a copper tube applicable to this extra is a plus 20 percent or 4 cents per pound thus making a total extra, exclusive of quantity extras, of 24 cents per pound. This amendment increases the percentage applicable to the published extras by five percentage points, increasing the percentage in this case from 20 to 25 percent. Thus, the extra will now be 20 cents per pound plus 25 percent of this amount or 5 cents per pound, making a total extra of 25 cents per pound.

In formulating this amendment, the Director of Price Stabilization has consulted with industry representatives, including trade association representatives, to the extent practicable, and has given consideration to their recommendations.

### AMENDATORY PROVISIONS

Ceiling Price Regulation 68 is amended by adding a section 3 (f) to read as follows:

(f) *Adjustment in certain extras.* You may increase the percentages, except quantity extras, as determined under this section, applicable to the extras for all copper and copper base alloy seamless tubes, having an outside diameter of 1 inch or less and a wall thickness of 0.114 inch or less, except copper water tubes, copper oil burner tubes, and brass and copper pipe and condenser tubes, by adding five percentage points to these percentages.

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

*Effective date.* This amendment is effective December 24, 1952.

JOSEPH H. FREEHILL,
*Director of Price Stabilization.*

DECEMBER 19, 1952.

[F. R. Doc. 52-13536; Filed, Dec. 19, 1952; 11:48 a. m.]

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[Ceiling Price Regulation 97, Amdt. 10]

## CPR 97—CEILING PRICE FOR PACIFIC NORTHWEST LOGS

### EIGHT FOOT SAWLOGS

Pursuant to the Defense Production Act of 1950, as amended, Executive Order 10161, and Economic Stabilization Agency General Order No. 2, this Amendment 10 to Ceiling Price Regulation 97 is hereby issued.

### STATEMENT OF CONSIDERATIONS

This amendment to CPR 97 establishes a dollars and cents ceiling price for second growth Douglas Fir eight foot sawlogs sold by the standard cord. Although this item is in rather limited production, it is important to stud mills which produce their entire cut in eight foot lumber and have their sawmilling equipment designed especially for handling this length log.

It is customary to market these logs at a per cord price delivered to the buyer's sawmill. Failure of CPR 97 to establish a specific ceiling price for this type of log was an inadvertence.

The per cord price herein established is based directly on the lumber footage recoverable from a standard cord in relation to the ceiling prices already established by the regulation for like material on a one thousand foot basis Revised Scribner Decimal C Log scale. This amendment, therefore, effects no change in the level of ceiling prices established by the regulation.

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

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

### AMENDATORY PROVISIONS

Ceiling Price Regulation 97 is amended by the addition of a new section 21, which reads as follows:

SEC. 21. *Eight foot sawlogs.* Notwithstanding any other provision of this regulation, the ceiling price for second growth Douglas Fir eight foot sawlogs, sold by the cord and delivered to the buyer's mill, shall be $17.50 per standard cord of 128 cubic feet. In the event that delivery is made to a place other than the buyer's mill, the ceiling price shall be reduced by an amount equal to the actual cost of transportation from the place of actual delivery to the buyer's mill.

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

*Effective date.* This Amendment 10 to Ceiling Price Regulation 97 shall become effective December 24, 1952.

JOSEPH H. FREEHILL,
*Director of Price Stabilization.*

DECEMBER 19, 1952.

[F. R. Doc. 52-13537; Filed, Dec. 19, 1952; 11:48 a. m.]

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[Ceiling Price Regulation 97, Amendment 11]

## CPR 97—CEILING PRICES FOR PACIFIC NORTHWEST LOGS

### ADDITION OF ACCREDITED SCALERS AND GRADERS

Pursuant to the Defense Production Act of 1950, as amended (Pub. Law 774, 81st Cong., Pub. Law 96, 82d Cong.), Executive Order 10161 (15 F. R. 6105), Eco-

nomic Stabilization Agency General Order No. 2 (16 F. R. 738), Delegation of Authority No. 30 (16 F. R. 11752), this Amendment 11 to Ceiling Price Regulation 97 is hereby issued.

STATEMENT OF CONSIDERATIONS

This amendment to Ceiling Price Regulation No. 97 carries out the intention expressed in section 19 by adding to Appendix A a log scaling and grading bureau, certain employees thereof, and employees of previously accredited log scaling and grading bureaus who have been found qualified by the Regional Director of Region 13 to scale and grade logs subject to the regulation.

The persons accredited by this amendment have submitted the information and statements required under section 19. The Regional Director of Region 13 has requested the appropriate log scaling and grading bureaus named in this section to examine into the qualifications of each applicant. The Regional Director has evaluated whatever findings were made by the appropriate bureau, has considered whatever other information has been brought to his attention, and is of the opinion that each applicant is qualified for listing as an accredited scaler and grader.

This amendment also deletes from subparagraph (3) of paragraph (b) two accredited employees and adds them to subparagraph (4) of paragraph (b); deletes from subparagraph (3) of paragraph (b) one accredited employee and adds him to subparagraph (11) of paragraph (b); deletes from subparagraph (3) of paragraph (b) three accredited employees and adds them to subparagraph (14) of paragraph (b); deletes from subparagraph (4) of paragraph (b) one accredited employee who is no longer scaling and grading logs; deletes from subparagraph (5) of paragraph (b) two accredited employees who are no longer scaling and grading logs.

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

AMENDATORY PROVISIONS

Ceiling Price Regulation 97 is hereby amended in the following respects:

1. Paragraph (a) of Appendix A is amended by inserting the name "Mendocino County Log Scaling and Grading Bureau" immediately after the name "Lamb Log Scaling and Grading Bureau."

2. Paragraph (b) of Appendix A is amended by adding a subparagraph which reads as follows:

14. Mendocino County Log Scaling and Grading Bureau employees: Miller, Fred; O'Rourke, Arthur E.; Ridgeway, H. W.

3. Subparagraph (3) of paragraph (b) of Appendix A is amended by inserting the name "Mays, Theodore" and the name "Morgan, Elry Leroy", in that order, immediately after the name "Marlin, Frank."

4. Subparagraph (3) of paragraph (b) of Appendix A is amended by deleting the names "Beerhle, Clarence Louis," "Hayes, R. M.", "Hayes, Roy A.", "Miller, Fred" and "Ridgeway, H. W."

5. Subparagraph (4) of paragraph (b) of Appendix A is amended by inserting the name "Gallagher, Stanley M." immediately after the name "Gallagher, M. A."; inserting the name "Hayes, R. M." and the name "Hayes, Roy A.", in that order, immediately after the name "Hayes, Robert J."; inserting the name "Weisse, Carl P." immediately after the name "Voligny, George."

6. Subparagraph (4) of paragraph (b) of Appendix A is amended by deleting the name "McCullough, John L."

7. Subparagraph (5) of paragraph (b) of Appendix A is amended by inserting the name "Cooper, George W." immediately after the name "Blomgren, George V."

8. Subparagraph (5) of paragraph (b) of Appendix A is amended by deleting the names "Crawford, Elmer B." and "Petty, Norman."

9. Subparagraph (6) of paragraph (b) of Appendix A is amended by inserting the name "Orr, Norman" immediately after the name "Gavette, Thomas G."

10. Subparagraph (7) of paragraph (b) of Appendix A is amended by adding the name "Buckner, Grant C."; inserting the name "Sneed, Eugene L." immediately after the name "Hartman, Richard F."

11. Subparagraph (11) of paragraph (b) of Appendix A is amended by adding the name "Beerhle, Clarence Louis"; inserting the name "Montgomery, Charles Merle" immediately after the name "Huston, Leo M."

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

*Effective date.* This Amendment 10 to Ceiling Price Regulation 97 is effective December 19, 1952.

HAROLD WALSH,
*Regional Director, Region 13,*
*Office of Price Stabilization.*

DECEMBER 19, 1952.

[F. R. Doc. 52-13538; Filed, Dec. 19, 1952; 11:48 a. m.]

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[Ceiling Price Regulation 180, Correction]

## CPR 180—FERROCHROME, CHROMIUM METAL AND OTHER CHROMIUM PRODUCTS

Due to a typographical error, the following correction of Appendix A, Table 3 of Ceiling Price Regulation 180—Ferrochrome, Chromium Metal and Other Chromium Products is required:

In Table 3—Premiums, insert "" $.0050" in the ninth line of column (1) headed *Spot Sales* (opposite the words "Low carbon ferrochrome silicon—special grade No. 2" in the column headed *Product*) and delete "" $.0050" from the eighth line of column (1) (opposite the words "Low carbon ferrochrome silicon—special grade No. 1" in the column headed *Product*).

JOSEPH H. FREEHILL,
*Director of Price Stabilization.*

DECEMBER 19, 1952.

[F. R. Doc. 52-13539; Filed, Dec. 19, 1952; 11:48 a. m.]

[General Ceiling Price Regulation, Supplementary Regulation 100, Amdt. 4 to Revision 1]

## GCPR, SR 100—ADJUSTMENTS FOR IRON AND STEEL PRODUCTS

DEFINITION OF ALLOY STEEL

Pursuant to the Defense Production Act of 1950, as amended, Executive Order 10161, and Economic Stabilization Agency General Order No. 2, this Amendment 4 to Revision 1, Supplementary Regulation 100 to the General Ceiling Price Regulation is hereby issued.

STATEMENT OF CONSIDERATIONS

The purpose of this amendment to Revision 1, Supplementary Regulation (SR) 100 to the General Ceiling Price Regulation (GCPR) is to clarify the meaning of the term "alloy steel" as used in that regulation.

It has come to the attention of the Office of Price Stabilization that a number of producers of alloys containing small percentages of steel have assumed that they are entitled to the increases in the ceiling prices of alloy steel mill products provided by Revision 1 of SR 100 to the GCPR. At least since the publication of a definition of "alloy steel" in Order No. M-1 of the National Production Authority, issued February 1, 1952, if not before that date, the Office of Price Stabilization and the industry generally have regarded as alloy steel only that steel which meets that definition. Similarly, the directive of the Office of Defense Mobilization of July 24, 1952, which required OPS to grant an increase in the ceiling price of alloy steel had reference to alloy steel as defined in Order No. M-1. This amendment, which incorporates that definition in Revision 1 of SR 100 to the GCPR, merely formalizes administrative and industry understanding. Producers of alloys not meeting the standards contained in this definition are, of course, not entitled to the ceiling price increases for alloy steel mill products provided in Revision 1, SR 100 to the GCPR.

In view of the clarifying nature of this amendment, special circumstances have rendered consultation with industry representatives, including trade association representatives, impracticable and unnecessary.

AMENDATORY PROVISIONS

Section 8 *Definitions* of Revision 1 of Supplementary Regulation 100 to the General Ceiling Price Regulation is amended by adding thereto a new paragraph reading as follows:

(c) "Alloy steel" means steel containing 50 percent or more of iron or steel and any one or more of the following elements in the following amounts: Manganese, maximum of range in excess of 1.65 percent; silicon, maximum of range in excess of 0.60 percent (excepting electrical sheet and strip); copper, maximum of range in excess of 0.60 percent; aluminum, boron, chromium, cobalt, columbium, molybdenum, nickel, tantalum, titanium, tungsten, vanadium, zirconium, or any other alloying elements in any amount specified or known to have been added to obtain a desired al-

loying effect. Clad steels which have an alloy-steel base or carbon steel for which nickel and/or chromium is contained in the coating or cladding material (e. g., inconel, monel, or stainless) are alloy steels.

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

*Effective date.* This Amendment 4 to Revision 1, Supplementary Regulation 100 to the General Ceiling Price Regulation shall become effective December 24, 1952.

JOSEPH H. FREEHILL,
*Director of Price Stabilization.*

DECEMBER 19, 1952.

[F. R. Doc. 52-13540; Filed, Dec. 19, 1952; 11:49 a. m.]

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[General Overriding Regulation 14, Amdt. 32]

## GOR 14—EXCEPTED AND SUSPENDED SERVICES

### MISCELLANEOUS AMENDMENTS

Pursuant to the Defense Production Act of 1950, as amended, Executive Order 10161, and Economic Stabilization Agency General Order No. 2, this Amendment to General Overriding Regulation 14 is hereby issued.

### STATEMENT OF CONSIDERATIONS

This amendment to General Overriding Regulation 14 extends the list of exemptions contained in that regulation to include the rates, fees, and charges for services furnished by horseshoers and trade embalmers; to include royalties paid to landowners or their assignees in connection with the mining of iron ore; and to suspend from price control, until further notice, the rates, fees, and charges for bottling bulk wines and whiskeys.

Prices charged for horseshoeing services are exempted because they have only an insignificant effect upon the cost of living and the administrative burden attendant upon the control outweighs its benefit to the price stabilization program.

Prices for the services of trade embalmers are exempted because their control involves administrative difficulties for OPS, and for funeral directors, which, since prices for funeral services remain under control, and such an exemption will, therefore, not result in increased charges to the public, outweigh the advantages of control. Trade embalmers are independent contractors who supply embalming services to funeral directors, but payment for their services generally approximate wages paid to employee-embalmers. When trade embalmers and employee-embalmers belong to the same union, the union generally suggests an increase in the prices paid to trade embalmers commensurate with the increase in wages obtained by employee-embalmers. Any such increase, however, now requires OPS authorization. There are only about 200 trade embalmers in the United States; most are small service sellers; and their average income is about $5,000 per year.

A large proportion of all iron ore produced in the United States is mined from lands owned in fee simple by the companies that mine the ore from them, or by companies affiliated with the mining companies, or by the States in which the lands are located.

When the mining company itself owns the land on which it operates, no royalties, of course, are paid. When a company affiliated with the mining company owns the land on which the mining company operates, royalties paid are substantially similar to transfers between different divisions or units of the same corporation, and any increase in the amount of such royalty transfers would not affect the level of royalty prices, or the ceiling prices for iron ore, or for the iron and steel products made from iron ore. Such royalties should, therefore, be exempt from price stabilization.

In the Defense Production Act Amendment of 1952 extending the Defense Production Act of 1950, Congress specifically exempted from price control the rates, fees, and charges for materials or services supplied directly by the States or their agencies, and pursuant to this Amendment, General Overriding Regulation 11, Revision 2, exempts such materials and services. Royalties paid to any State or its agencies, in connection with iron ore produced from lands it owns, are not now, therefore, subject to price control.

Since so large a proportion of the iron ore mined is produced, without payment of royalties, from lands owned by the mining companies; or the royalties therefor are now exempt under General Overriding Regulation 11, Revision 2; or should be exempted as transactions between affiliated companies, the burden of administering price controls over the remainder of such royalties, in view of the diversity and complexity of the royalty arrangements, outweighs the advantages to be derived from such control. All royalties paid in connection with the mining of iron ore are, therefore, exempted by this amendment. This action will not affect the prices for iron ore sold by the producers or the prices for iron and steel products made from iron ore.

General Overriding Regulation 7, Revision 1, as amended, suspends until further notice, the application of all ceiling price regulations, heretofore or hereafter issued, to sellers of wines and whiskeys, both bulk and packaged, for off-premises consumption. The reason for this action is that the prices for these commodities are substantially below ceilings and are not expected to rise above ceilings in the forseeable future. One of the reasons for the reduced price to the consumer is the large amounts of bulk wines and whiskeys being sold by wineries and distilleries to distributors who have it bottled under their own brand names for distribution through their own outlets. Competition among small distillers and wineries for this kind of business is so keen that there is little or no likelihood a suspension of the application of ceiling price regulations to the services of bottling bulk wines and whiskeys will result in an increased price for such services. The same considerations do not extend to the bottling of other distilled spirits.

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

In the judgment of the Director of Price Stabilization the provisions of this amendment are generally fair and equitable and are proper in the administration of Title IV of the Defense Production Act of 1950, as amended.

### AMENDATORY PROVISIONS

General Overriding Regulation 14, as amended, is further amended in the following respects:

1. Paragraph (a) of section 3 is amended by adding at the end thereof the following:

(128) Horseshoers.
(129) Trade Embalmers.

2. A new paragraph (b) is added to section 3 to read as follows:

(b) No ceiling price regulation now or hereafter issued by the Office of Price Stabilization shall apply to royalties paid to a landowner, or his assignee or subassignee, in connection with the mining of iron ore, or to the price paid for any assignment of such royalties, regardless of whether such royalties are considered as payment for iron ore as a commodity or as payment for the privilege of mining and removing iron ore.

3. Paragraph (b) of section 4 is amended by adding at the end thereof the following:

(5) Bottling of bulk wines and whiskeys.

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

*Effective date.* This amendment is effective December 19, 1952.

JOSEPH H. FREEHILL,
*Director of Price Stabilization.*

DECEMBER 19, 1952.

[F. R. Doc. 52-13541; Filed, Dec. 19, 1952; 11:49 a. m.]

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[General Overriding Regulation 27, Amdt. 3]

## GOR 27—APPROVAL OF PRICES IN LONG TERM CONTRACTS FOR SALES OF CERTAIN COMMODITIES

### EXTENSION OF COVERAGE TO CHEMICALS IN GENERAL AND OTHER MISCELLANEOUS CHANGES

Pursuant to the Defense Production Act of 1950, as amended, Executive Order 10161, and Economic Stabilization Agency General Order No. 2, this Amendment 3 to General Overriding Regulation 27 is hereby issued.

### STATEMENT OF CONSIDERATIONS

This amendment to General Overriding Regulation 27 extends the coverage

of the regulation to all chemicals. GOR 27 permits a seller under a long-term contract made prior to price control to apply for permission to put into effect the pricing provisions of the contract in lieu of his present ceiling prices. Prior to this amendment, the regulation specified the particular chemicals covered thereunder. This amendment also provides that the adjustment in ceiling prices must be based on changes in costs which are authorized under the terms of the contract and incurred by the seller in fulfillment of the contract and permits ceiling price adjustment on the basis of a successor long-term contract which contains terms as favorable to the purchaser as those contained in the long-term contract which was replaced.

General Overriding Regulation 27 as originally issued was limited to certain specified chemicals. At the time of its issuance, the problems applicable to these chemicals and to the long-term contracts affecting them were known to the Director of Price Stabilization and he was able to tailor the regulatory action to fit the particular situations of which he was then aware. It was not considered prudent, with the limited number of contracts and information originally available, to extend the coverage of the regulation generally to all chemicals.

Subsequent to the issuance of GOR 27 long-term contracts and information pertaining to their operation were presented involving rare earth fluoride and rare earth oxide which indicated that the same consideration which motivated the issuance of GOR 27 and its application to certain chemicals also applied to these other chemicals. Accordingly, GOR 27 was amended to extend its coverage to rare earth fluoride and rare earth oxide. Since then other situations involving long-term contracts pertaining to other chemicals have come to the attention of the Director which appear to merit the same consideration and treatment. It is now believed to be appropriate, on the basis of the experience gained since the original issuance of GOR 27, to extend the coverage of this regulation to all chemicals. This conclusion is motivated also by the safeguards contained in GOR 27. These safeguards greatly limit the impact on the price level of the commodities covered by the regulation. The regulation provides, for example, that the ceiling price as adjusted thereunder may not be higher than the general level of ceiling prices for the commodity and also that the ceiling price adjustment authorized under the regulation may not be made a basis for subsequent increases in the ceiling price for either that commodity or any other commodity. Furthermore, under GOR 27 the Director must be satisfied that any ceiling price adjustment authorized will not have an adverse effect on the stabilization program.

The extension of the coverage of the regulation to all chemicals will eliminate the administrative burdens and delay involved in amending the regulation each time long-term contracts for a particular chemical are brought to the attention of the Director which merit the same treatment as that accorded other chemicals specifically included in the regulation.

The long-term contracts which the Director has had occasion to consider and on the basis of which GOR 27 was issued and now extended to cover chemicals in general all contain provisions authorizing the seller to adjust his selling price to offset changes in his costs. Although it was not so specifically stated, it was contemplated that GOR 27 would be applicable only to such types of long-term contracts. In order to make this intention explicit, this amendment makes clear that an application for permission to put the pricing provisions of a long-term contract into effect must be based on changes in costs incurred by the seller in the production and distribution of the particular commodity involved measured either directly by the actual changes in costs incurred by the seller or indirectly on the basis of recognized and reliable cost indexes showing costs changes which can provide a reasonable basis for the assumption that they are being incurred by the seller in the execution of the contract.

Under GOR 27 prior to this amendment only long-term contracts entered into prior to January 26, 1951, and which are still in effect may be considered for approval of their pricing provisions. This amendment extends the provisions of GOR 27 to a successor contract of a long-term contract entered into prior to January 26, 1951, provided that the successor contract contains no less favorable terms to the purchaser than those contained in the replaced contract.

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

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.

In the judgment of the Director of Price Stabilization, the provisions of this amendment to General Overriding Regulation 27 are generally fair and equitable and are necessary to effectuate the purposes of Title IV of the Defense Production Act of 1950, as amended.

AMENDATORY PROVISIONS

General Overriding Regulation 27, as amended, is further amended in the following respects:

1. Section 1 is amended to read as follows:

SECTION 1. *What this regulation does.* This regulation permits a seller who entered into a written long term contract for the sale of a commodity listed in section 2 of this regulation to apply for permission to put into effect the pricing provisions of that contract in the place of his present ceiling prices, notwithstanding the provisions of any other regulation, to the extent that the pricing provisions of such contract permit increases or decreases in the price of the commodity on the basis of changes in costs incurred by the seller in performance of the contract. A long term contract is one obligating the seller to make deliveries of a commodity for a period of more than one year which was entered into prior to January 26, 1951, or is one which is a successor to such long term contract between the parties with terms no less favorable to the purchaser than the original contract.

2. Section 2 is amended in the following respects:

(a) Paragraphs (a) through (f) are revoked and a new paragraph (a) is substituted to read as follows:

(a) *Chemicals.* The term "chemicals" means a substance obtained by a chemical process or used for producing a chemical effect including, but not limited to, basic materials such as acids, alkalies, salts, and organic chemicals; products to be used in further manufacture such as plastics materials, adhesives, dry colors, dyes and pigments; and products to be used as materials or supplies in other industries such as fertilizers, pesticides, and explosives. The term also includes chemical specialties. Not included are paints, varnishes, lacquers, animal and vegetable oils, and finished products to be used for ultimate consumption such as drugs, cosmetics and soaps.

(b) Paragraph (g) is redesignated as paragraph (b).

3. Section 3 (a) is amended to read as follows:

(a) *Seller's application.* Your application as a seller of a commodity listed in section 2 for permission to put into effect the pricing provisions of your long term contract in place of your existing ceiling prices must be filed with the Office of Price Stabilization, Washington 25, D. C. The application must contain the following information:

(1) Your name and address.

(2) Your buyer's name and address.

(3) A statement that you are applying under this regulation.

(4) Name and description of the commodity involved.

(5) A statement that your contract was entered into prior to January 26, 1951, or is a successor long term contract to a long term contract entered into prior to such date. If your contract is a successor contract to one entered into prior to January 26, 1951, you must include an explanation that its pricing terms are no less favorable to the purchaser than those of the replaced contract.

(6) A statement of the period during which you are obligated under the contract or successor contract to make deliveries of the commodities.

(7) The prevailing ceiling prices for the commodity involved, and names and addresses of commodity manufacturers whose ceiling prices are cited.

(8) An explanation that the pricing provisions of your long term contract provide for adjustments in your prices to the purchaser which are based on changes in costs incurred by you in performance of the contract. Such pricing provisions may be based on cost changes evidenced by generally recognized price or wage indexes, where the Director finds that the cost changes reflected by such indexes may reasonably be deemed to reflect the cost changes incurred by you in performance of the contract.

In addition to the foregoing, your application must be accompanied by a copy of your contract entered into prior to January 26, 1951, as well as a copy of the successor contract, if any.

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

*Effective date.* This amendment is effective December 24, 1952.

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

JOSEPH H. FREEHILL,
*Director of Price Stabilization.*

DECEMBER 19, 1952.

[F. R. Doc. 52-13542; Filed, Dec. 19, 1952; 11:49 a. m.]

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[General Overriding Regulation 27, Amdt. 4]

## GOR 27—APPROVAL OF PRICES IN LONG TERM CONTRACTS FOR SALES OF CERTAIN COMMODITIES

### SELLERS OF GLASS MAKERS' SAND

Pursuant to the Defense Production Act of 1950, as amended, Executive Order 10161, and Economic Stabilization Agency General Order No. 2, this amendment 4 to General Overriding Regulation 27 is hereby issued.

### STATEMENT OF CONSIDERATIONS

This amendment adds glass makers' sand to the commodities covered by General Overriding Regulation 27 (GOR 27). GOR 27 permits a seller to sell the commodities specified therein in accordance with a long-term contract made prior to price control upon his filing of an application requesting permission to put into effect the pricing provisions of the contract in lieu of his present ceiling prices. The statement of considerations accompanying the issuance of GOR 27 pointed out that the regulation is limited solely to situations where sellers entered into long-term contracts covering the specific commodities described in the regulation in good faith prior to price control and then found themselves unable, because of price control, to put into effect certain pricing provisions of the contract.

The Director of Price Stabilization has found a similar situation affecting sales of glass makers' sand to glass manufacturers, in which the same considerations are present. Therefore the scope of GOR 27 is extended to include glass makers' sand sold to a manufacturer of glass and glass products.

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

### AMENDATORY PROVISIONS

General Overriding Regulation 27, as amended, is further amended in the following respect:

1. Section 2 is amended by adding the following:

(c) Glass makers' sand sold to a manufacturer of glass and glass products.

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

*Effective date.* This amendment is effective December 24, 1952.

JOSEPH H. FREEHILL,
*Director of Price Stabilization.*

DECEMBER 19, 1952.

[F. R. Doc. 52-13543; Filed, Dec. 19, 1952; 11:49 a. m.]

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## Chapter XXI—Office of Rent Stabilization, Economic Stabilization Agency

[Rent Regulation 1, Amdt. 104 to Schedule A]

[Rent Regulation 2, Amdt. 102 to Schedule A]

### RR 1—HOUSING

### RR 2—ROOMS IN ROOMING HOUSES AND OTHER ESTABLISHMENTS

### SCHEDULE A—DEFENSE-RENTAL AREAS

### INDIANA AND KENTUCKY

Effective December 18, 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 18th day of December 1952.

JAMES McI. HENDERSON,
*Director of Rent Stabilization.*

In Schedule A, Item 100 is changed to read and a new Item 124b is added, all as follows:

| 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* | | | | |
| (100) Evansville | B | Vanderburgh | Mar. 1, 1942 | Sept. 1, 1942 |
| | C | do | Aug. 1, 1952 | Oct. 30, 1952 |
| *Kentucky* | | | | |
| (124b) Henderson-Union Counties | B | Henderson; Union | Mar. 1, 1942 | Sept. 1, 1942 |
| | C | do | Aug. 1, 1950 | Nov. 7, 1951 |

[F. R. Doc. 52-13496; Filed, Dec. 18, 1952; 3:57 p. m.]

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[Rent Regulation 1, Amdt. 31 to Schedule B]

[Rent Regulation 2, Amdt. 31 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 OR PORTIONS THEREOF

### OHIO

Effective December 22, 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 17th day of December 1952.

JAMES McI. HENDERSON,
*Director of Rent Stabilization.*

1. Item 79 is added to Schedule B of Rent Regulation 1—Housing, reading as follows:

79. *Provisions relating to Erie County, Ohio, a portion of the Erie County-Oak Harbor Defense-Rental Area (Item 238 of Schedule A):*

With respect to housing accommodations in Erie County, Ohio, section 141 of this regulation is changed to read as follows:

SEC. 141. *Alternate adjustment for increases in costs and prices.* (a) The housing accommodation had a maximum rent in effect on December 14, 1952, and 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 141 (a) 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 accommodations 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 162 decreasing rents which were in effect on June 30, 1947. Adjustments under this section 141 (a) 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.

(b) The housing accommodation had a maximum rent in effect on June 30, 1947, and did not have a maximum rent in effect on December 14, 1952, and the present maximum rent does not equal (1) 130 percent of the maximum rent in effect on June 30, 1947, (2) plus any increase in rental value because of a major capital improvement or an increase in services, furniture, furnishings, or equipment which occurred after June 30, 1947, (3) minus any decrease in rental value because of any decrease in services, furniture, furnishings, or equipment required by the rent regulations on June 30, 1947, or because of a substantial deterioration. The adjustment under this section 141 (b) 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, (2)

plus or minus appropriate increases or decreases in rental value, if any, heretofore specified. All provisions of this regulation insofar as they are applicable to Erie County, Ohio, are amended to the extent necessary to carry into effect the provisions of this item of Schedule B.

2. Item 85 is added to Schedule B of Rent Regulation 2—Rooms, reading as follows:

85. *Provisions relating to Erie County, Ohio, a portion of the Erie County-Oak Harbor Defense-Rental Area (Item 238 of Schedule A):*

With respect to housing accommodations in Erie County, Ohio, section 138 is added to read as follows:

SEC. 138. *Alternate adjustment for increases in costs and prices.* The room had a maximum rent in effect on December 14, 1952, and 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 Erie County, Ohio are amended to the extent necessary to carry into effect the provisions of this item of Schedule B.

[F. R. Doc. 52-13457; Filed, Dec. 19, 1952; 8:58 a. m.]

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[Rent Regulation 1, Amdt. 32 to Schedule B]

[Rent Regulation 2, Amdt. 32 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 OR PORTIONS THEREOF

KENTUCKY AND OHIO

Effective December 22, 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 17th day of December 1952.

JAMES MCI. HENDERSON,
*Director of Rent Stabilization.*

1. Item 80 is added to Schedule B of Rent Regulation 1—Housing, reading as follows:

80. Provisions relating to Kenton and Campbell Counties, Kentucky, portions of the Cincinnati, Ohio, Defense-Rental Area (Item 227 of Schedule A):

With respect to housing accommodations in Kenton and Campbell Counties, Kentucky, 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 accommodations 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 162 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 territory to which this item of Schedule B relates are amended to the extent necessary to carry into effect the provisions of this item of Schedule B.

2. Item 86 is added to Schedule B of Rent Regulation 2—Rooms, reading as follows:

86. *Provisions relating to Kenton and Campbell Counties, Kentucky, portions of the Cincinnati, Ohio, Defense-Rental Area (Item 227 of Schedule A):*

With respect to housing accommodations in Kenton and Campbell Counties, Kentucky, 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 sections 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 territory to which this item of Schedule B relates are amended to the extent necessary to carry into effect the provisions of this item of Schedule B.

[F. R. Doc. 52-13458; Filed, Dec. 19, 1952; 8:58 a. m.]

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[Rent Regulation 3, Amdt. 106 to Schedule A]

[Rent Regulation 4, Amdt. 48 to Schedule A]

RR 3—HOTELS

RR 4—MOTOR COURTS

SCHEDULE A—DEFENSE-RENTAL AREAS

INDIANA AND KENTUCKY

Effective December 18, 1952, Rent Regulation 3 and Rent Regulation 4 are amended as set forth below.

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

Issued this 18th day of December 1952.

JAMES MCI. HENDERSON,
*Director of Rent Stabilization.*

In Schedule A, Item 100 is changed to read and a new Item 124b is added, all as follows:

| Name of defense-rental area | State | County or counties in defense-rental area under regulation | Maximum rent date | Effective date of regulation |
|---|---|---|---|---|
| (100) Evansville | Indiana | Vanderburgh | Aug. 1, 1952 | Oct. 30, 1952 |
| (124b) Henderson-Union Counties | Kentucky | Henderson; Union | Aug. 1, 1950 | Nov. 7, 1951 |

[F. R. Doc. 52-13495; Filed, Dec. 18, 1952; 3:57 p. m.]

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# TITLE 36—PARKS, FORESTS, AND MEMORIALS

## Chapter I—National Park Service, Department of the Interior

PART 20—SPECIAL REGULATIONS

LAKE MEAD NATIONAL RECREATIONAL AREA AND OREGON CAVES NATIONAL MONUMENT

1. Section 20.47a *Lake Mead Recreational Area,* is renumbered § 20.48 and is redesignated *Lake Mead National Recreation Area.*

2. Part 20 is amended by adding a new § 20.49 reading as follows:

§ 20.49 *Oregon Caves National Monument*—(a) *Admission to caves.* No person or persons shall be permitted to enter Oregon Caves unless accompanied by a guide. Children under the age of six will not be permitted to enter the caves. Competent guide service and a nursery for children too young to make the trip are provided by the Park Concessioner for which fees are charged in accordance with the schedule of rates approved by the Secretary of the Interior.

(Sec. 3, 39 Stat. 535, as amended; 16 U. S. C. 3)

Issued this 15th day of December 1952.

OSCAR L. CHAPMAN,
*Secretary of the Interior.*

[F. R. Doc. 52-13403; Filed, Dec. 19, 1952; 8:50 a. m.]

# TITLE 47—TELECOMMUNICATION

## Chapter I—Federal Communications Commission

PART 3—RADIO BROADCAST SERVICES

TELEVISION BROADCAST STATIONS; TABLE OF ASSIGNMENTS

1. The Commission has before it for consideration the assignment of VHF Channel 13 to Macon, Georgia, pursuant to the Table of Assignments contained in § 3.606 of its rules and regulations.

2. It has come to the Commission's attention that the assignment of Channel 13 in Macon, Georgia, does not meet the 190 mile minimum co-channel assignment spacing prescribed by § 3.610 of the rules for Zone II. Channel 13 in Macon is only 189.2 miles from the transmitter site of co-channel Station WAFM-TV operating in Birmingham, Alabama. Therefore, Channel 13 must be deleted from the assignments to Macon.

3. Authority for the adoption of the proposed amendment is contained in sections 4 (i), 301, 303 (c), (d), (f), and (r) and 307 (b) of the Communications Act of 1934, as amended.

4. Channel 13 was assigned to Macon on the basis of an erroneous mileage computation. The facts concerning the mileage separation are uncontroverted. The Commission finds, therefore, that notice of rule making in this instance would be impracticable and unnecessary.

5. In light of the foregoing: *It is ordered*, That, effective 30 days after publication in the FEDERAL REGISTER, the Table of Assignments contained in § 3.606 of the Commission's rules and regulations is amended to delete Channel 13 from the assignments to Macon, Georgia.

(Sec. 4, 48 Stat. 1066, as amended; 47 U. S. C. 154. Interprets or applies secs. 301, 303, 48 Stat. 1081, 1082, as amended; 47 U. S. C. 301, 303)

Adopted: December 10, 1952.

Released: December 11, 1952.

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

[F. R. Doc. 52-13392; Filed, Dec. 19, 1952; 8:47 a. m.]

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[Docket No. 10331]

PART 3—RADIO BROADCAST SERVICES

TELEVISION BROADCAST STATION; TABLE OF ASSIGNMENTS

In the matter of amendment of § 3.606, *Table of Assignments*, rules governing Television Broadcast Stations; Docket No. 10331.

At a session of the Federal Communications Commission held at its offices in Washington, D. C., on the 10th day of December 1952;

The Commission having under consideration its notice of proposed rule making issued October 24, 1952 (FCC 52-1361), and published in the FEDERAL REGISTER on November 1, 1952 (17 F. R. 9900), proposing to assign UHF Channel 52 to Princeton, Indiana, a community which is not listed in the Table of Assignments and is not within 15 miles of a community so listed;

It appearing, that in accordance with the provisions of paragraph 5 of the aforesaid notice of proposed rule making, the time for filing comments therein expired December 2, 1952; and

It further appearing, that no comments opposing the proposed amendment were filed;

*It is ordered*, That, effective 30 days from the publication in the FEDERAL REGISTER, the table of assignments contained in § 3.606 of the Commission's rules and regulations is amended to assign UHF Channel 52+ to Princeton, Indiana; and the table of assignments is revised as set forth below.

(Sec. 4, 48 Stat. 1066, as amended; 47 U. S. C. 154. Interprets or applies sec. 301, 303, 48 Stat. 1081, 1082, as amended; 47 U. S. C. 301, 303)

Released: December 11, 1952.

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

(b) *Table of assignments.*

| | Channel No. |
|---|---|
| Alabama: | |
| Andalusia | 29 |
| Anniston | 37—, |
| Auburn | *56 |
| Bessemer | 54 |
| Birmingham | 6—, *10—, 13—, 42+, 48 |
| Brewton | 23+ |
| Clanton | 14 |
| Cullman | 60+ |
| Decatur | 23— |
| Demopolis | 18 |
| Dothan | 9+, 19— |
| Enterprise | 40+ |
| Eufaula | 44 |
| Florence | 41 |
| Fort Payne | 19 |
| Gadsden | 15+, 21+ |
| Greenville | 49— |
| Guntersville | 40— |
| Huntsville | 31+ |
| Jasper | 17 |
| Mobile | 5+, 10+, *42, 48+ |
| Montgomery | 12, 20, *26+, 32 |
| Opelika | 22— |
| Selma | 58+ |
| Sheffield | 47— |
| Sylacauga | 24— |
| Talladega | 64 |
| Thomasville | 27— |
| Troy | 38— |
| Tuscaloosa | 45, 51— |
| Tuskegee | 16— |
| University | *7 |
| Arizona: | |
| Ajo | 14— |
| Bisbee | 15 |
| Casa Grande | 18— |
| Clifton | 25— |
| Coolidge | 30+ |
| Douglas | 3— |
| Eloy | 24 |
| Flagstaff | 9, 13 |
| Globe | 34+ |
| Holbrook | 14 |
| Kingman | 6— |
| Mesa | 12— |
| Miami | 28+ |
| Morenci | 31 |
| Nogales | 17— |
| Phoenix | 3+, 5—, *8+, 10— |
| Prescott | 15 |
| Safford | 21 |
| Tucson | 4—, *6+, 9—, 13— |
| Williams | 25 |
| Winslow | 16— |
| Yuma | 11—, 13+ |
| Arkansas: | |
| Arkadelphia | 34+ |
| Batesville | 30— |
| Benton | 40 |
| Blytheville | 64+, 74 |
| Camden | 50 |
| Conway | 49+ |
| El Dorado | 10—, 26— |
| Fayetteville | *13—, 41— |
| Forrest City | 22+ |
| Fort Smith | 5—, *16, 22 |
| Harrison | 24 |
| Helena | 54— |
| Hope | 15— |
| Hot Springs | 9+, 52+ |
| Jonesboro | 8, 39+ |
| Little Rock | *2—, 4, 11+, 17—, 23+ |
| Magnolia | 28+ |
| Malvern | 46 |
| Morrilton | 43— |
| Newport | 28 |
| Paragould | 44 |
| Pine Bluff | 7—, 36 |
| Russelville | 19 |
| Searcy | 33 |
| Springdale | 35— |
| Stuttgart | 14+ |
| California: | |
| Alturas | 9 |
| Bakersfield | 10—, 29 |
| Brawley | 35+ |
| Chico | 12— |
| Corona | 52 |
| Delano | 33+ |
| El Centro | 16 |
| Eureka | 3—, 13— |
| Fresno | 12+, *18—, 24, 47, 53 |
| Hanford | 21 |
| Los Angeles | 2, 4, 5, 7, 9, 11, 13, 22, *28, 34 |
| Madera | 30+ |
| Merced | 34— |
| Modesto | 14+ |
| Monterey. (*See* Salinas.) | |
| Napa | 62 |
| Oakland. (*See* San Francisco.) | |
| Oxnard | 32 |
| Palm Springs | 14 |
| Petaluma | 56 |
| Port Chicago | 15 |
| Red Bluff | 16 |
| Redding | 7 |
| Riverside | 40, 46 |
| Sacramento | 3, *6, 10, 40—, 46+ |
| Salinas-Monterey | 8+, 28— |
| San Bernardino | 18, *24—, 30 |
| San Buenaventura | 38— |
| San Diego | 8, 10, *15+, 21—, 27, 33, 39 |
| San Francisco-Oakland | 2+, 4—, 5+ 7—, *9+, 20—, 26—, 32+, 38, 44— |
| San Jose | 11+, 48, *54, 60 |
| San Luis Obispo | 6+ |
| Santa Barbara | 3—, 20, 26 |
| Santa Cruz | 16 |
| Santa Maria | 44 |
| Santa Paula | 16+ |
| Santa Rosa | 50 |
| Stockton | 13+, 36, *42 |
| Tulare | 27+ |
| Ukiah | 18 |
| Visalia | 43, 49 |
| Watsonville | 22— |
| Yreka City | 11 |
| Yuba City | 52— |
| Colorado: | |
| Alamosa | 19+ |
| Boulder | *12, 22+ |
| Canon City | 36 |
| Colorado Springs | 11, 13, *17+, 23+ |
| Craig | 19 |
| Delta | 24— |
| Denver | 2, 4—, *6—, 7, 9—, 20, 26+ |
| Durango | 6+, 15 |
| Fort Collins | 44+ |
| Fort Morgan | 15+ |

| Colorado—Continued | Channel No. |
|---|---|
| Grand Junction | 5−, 21+ |
| Greeley | 50 |
| La Junta | 24 |
| Lamar | 18− |
| Leadville | 14+ |
| Longmont | 32 |
| Loveland | 38 |
| Montrose | 10+, 18 |
| Pueblo | 3−, 5, *8, 28−, 34− |
| Salida | 25 |
| Sterling | 25− |
| Trinidad | 21− |
| Walsenburg | 30− |
| Connecticut: | |
| Bridgeport | 43−, 49−, *71 |
| Hartford | 3+, 18−, *24 |
| Meriden | 65− |
| New Britain | 30+ |
| New Haven | 8+, 59+ |
| New London | 26+, 81 |
| Norwalk. (*See* Stamford.) | |
| Norwich | 57+, *63− |
| Stamford-Norwalk | 27 |
| Waterbury | 53 |
| Delaware: | |
| Dover | 40 |
| Wilmington | 12, *59−, 83+ |
| District of Columbia: | |
| Washington | 4−, 5, 7+, 9−, 20+, *26− |
| Florida: | |
| Belle Glade | 25− |
| Bradenton | 28− |
| Clearwater | 32+ |
| Daytona Beach | 2− |
| De Land | 44+ |
| Fort Lauderdale | 17−, 23− |
| Fort Myers | 11+ |
| Fort Pierce | 19 |
| Gainesville | *5+, 20+ |
| Jacksonville | 4+, *7, 12−, 30+, 36− |
| Key West | 14+, 20 |
| Lake City | 33+ |
| Lakeland | 16+, 22+ |
| Lake Wales | 14 |
| Leesburg | 26− |
| Marianna | 17+ |
| Miami | *2, 4, 7−, 10+, 27+, 33 |
| Ocala | 15+ |
| Orlando | 6−, 9, 18, *24− |
| Palatka | 17 |
| Panama City | 7+, *30, 36+ |
| Pensacola | 3−, 15−, *21, 46 |
| Quincy | 54+ |
| St. Augustine | 25+ |
| St. Petersburg. (*See* Tampa.) | |
| Sanford | 35+ |
| Sarasota | 34+ |
| Tallahassee | *11−, 24, 51 |
| Tampa-St. Petersburg | *3, 8−, 13−, 38 |
| West Palm Beach | 5, 12, *15, 21+ |
| Georgia: | |
| Albany | 10, 25 |
| Americus | 31 |
| Athens | *8, 60− |
| Atlanta | 2, 5−, 11+, *30, 36 |
| Augusta | 6+, 12+ |
| Bainbridge | 35− |
| Brunswick | 28+, 34− |
| Cairo | 45+ |
| Carrollton | 33 |
| Cartersville | 63− |
| Cedartown | 53− |
| Columbus | 4, 28, *34 |
| Cordele | 43 |
| Dalton | 25+ |
| Douglas | 32− |
| Dublin | 15 |
| Elberton | 24+ |
| Fitzgerald | 23 |
| Fort Valley | 18+ |
| Gainesville | 52 |
| Griffin | 39+ |
| La Grange | 50 |
| Macon | *41+, 47+ |
| Marietta | 57+ |
| Milledgeville | 51+ |
| Moultrie | 48− |
| Newnan | 61+ |
| Rome | 5, 59 |

| Georgia—Continued | Channel No. |
|---|---|
| Savannah | 3−, *9−, 11 |
| Statesboro | 22 |
| Swainsboro | 20− |
| Thomasville | 6, 27 |
| Tifton | 14− |
| Toccoa | 35 |
| Valdosta | 37+ |
| Vidalia | 26 |
| Waycross | 16 |
| Idaho: | |
| Blackfoot | 33 |
| Boise | *4+, 7, 9− |
| Burley | 15− |
| Caldwell | 2 |
| Coeur d'Alene | 12− |
| Emmett | 26− |
| Gooding | 23 |
| Idaho Falls | 3, 8+ |
| Jerome | 17 |
| Kellogg | 33− |
| Lewiston | 3− |
| Moscow | *15 |
| Nampa | 6, 12+ |
| Payette | 14+ |
| Pocatello | 6−, 10 |
| Preston | 41 |
| Rexburg | 27+ |
| Rupert | 21 |
| Sandpoint | 9+ |
| Twin Falls | 11, 13− |
| Wallace | 27− |
| Weiser | 20− |
| Illinois: | |
| Alton | 48 |
| Aurora | 16 |
| Belleville | 54+ |
| Bloomington | 15− |
| Cairo | 24− |
| Carbondale | 34, *61− |
| Centralia | 32+, 59+ |
| Champaign-Urbana | 3+, *12−, 21, 27, 33 |
| Chicago | 2−, 5, 7, 9+, *11, 20, 26, 32, 38, 44 |
| Danville | 24 |
| Decatur | 17, 23+ |
| De Kalb | *67 |
| Dixon | 47+ |
| Elgin | 28+ |
| Freeport | 23 |
| Galesburg | 40− |
| Harrisburg | 22 |
| Jacksonville | 29 |
| Joliet | 48+ |
| Kankakee | 14 |
| Kewanee | 60− |
| La Salle | 35 |
| Lincoln | 53+ |
| Macomb | 61+ |
| Marion | 40 |
| Mattoon | 46− |
| Moline. (*See* Davenport, Iowa.) | |
| Mt. Vernon | 38− |
| Olney | 16− |
| Pekin | 49+ |
| Peoria | 8, 19, *37−, 43+ |
| Quincy | 10−, 21+ |
| Rockford | 13+, 39+, *45+ |
| Rock Island. (*See* Davenport, Iowa.) | |
| Springfield | 2+, 20+, *26− |
| Streator | 65− |
| Urbana. (*See* Champaign.) | |
| Vandalia | 28− |
| Waukegan | 22+ |
| Indiana: | |
| Anderson | 61 |
| Angola | 15+ |
| Bedford | 39 |
| Bloomington | 4, *30−, 36 |
| Columbus | 42− |
| Connersville | 38+ |
| Elkhart | 52 |
| Evansville | 7, 50−, *56, 62 |
| Fort Wayne | *27+, 33−, 69 |
| Gary | 50, *66 |
| Hammond | 56− |
| Indianapolis | 6, 8−, 13−, *20−, 26+, 67− |
| Jasper | 19+ |
| Kokomo | 31 |

| Indiana—Continued | Channel No. |
|---|---|
| Lafayette | 47, 59 |
| Lebanon | 18 |
| Logansport | 51 |
| Madison | 25− |
| Marion | 29+ |
| Michigan City | 62+ |
| Muncie | 49, 55+, *71 |
| Princeton | 52+ |
| Richmond | 32− |
| Shelbyville | 58+ |
| South Bend | 34−, *40+, 46 |
| Tell City | 31− |
| Terre Haute | 10, *57+, 63− |
| Vincennes | 44+ |
| Washington | 60+ |
| Iowa: | |
| Algona | 37+ |
| Ames | 5, 25− |
| Atlantic | 45− |
| Boone | 19− |
| Burlington | 32−, 38+ |
| Carroll | 39 |
| Cedar Rapids | 2, 9−, 20−, *26+ |
| Centerville | 31− |
| Charles City | 18− |
| Cherokee | 14 |
| Clinton | 64 |
| Creston | 43 |
| Davenport-Rock Island-Moline, Ill. | 4+, 6+, *30+, 36+, 42− |
| Decorah | 44+ |
| Des Moines | 8−, *11+, 13−, 17+, 23− |
| Dubuque | 56+, 62− |
| Estherville | 24+ |
| Fairfield | 54 |
| Fort Dodge | 21 |
| Fort Madison | 50+ |
| Grinnell | 46+ |
| Iowa City | *12+, 24− |
| Keokuk | 44− |
| Knoxville | 33− |
| Marshalltown | 49 |
| Mason City | 3+, 35− |
| Muscatine | 58 |
| Newton | 29− |
| Oelwein | 28 |
| Oskaloosa | 52+ |
| Ottumwa | 15+ |
| Red Oak | 32+ |
| Shenandoah | 20+ |
| Sioux City | 4−, 9, *30, 36− |
| Spencer | 42+ |
| Storm Lake | 34+ |
| Waterloo | 7+, 16−, *22− |
| Webster City | 27 |
| Kansas: | |
| Abilene | 31+ |
| Arkansas City | 49 |
| Atchison | 60+ |
| Chanute | 50− |
| Coffeyville | 33− |
| Colby | 22− |
| Concordia | 47− |
| Dodge City | 6+, 23 |
| El Dorado | 55+ |
| Emporia | 39− |
| Fort Scott | 27 |
| Garden City | 9, 11+ |
| Goodland | 31 |
| Great Bend | 2, 28 |
| Hays | 7−, 20− |
| Hutchinson | 12, 18 |
| Independence | 20 |
| Iola | 44+ |
| Junction City | 29+ |
| Larned | 15− |
| Lawrence | *11, 17− |
| Leavenworth | 54− |
| Liberal | 14 |
| McPherson | 26− |
| Manhattan | *8, 23+ |
| Newton | 14+ |
| Olathe | 52− |
| Ottawa | 21− |
| Parsons | 46− |
| Pittsburg | 7+, 38− |
| Pratt | 36+ |
| Salina | 34 |
| Topeka | 13+, 42, *48+ |

| | Channel No. |
|---|---|
| **Kansas—Continued** | |
| Wellington | 24− |
| Wichita | 3−, 10−, 16−, *22+ |
| Winfield | 43+ |
| **Kentucky:** | |
| Ashland | 59− |
| Bowling Green | 13, 17+ |
| Campbellsville | 40+ |
| Corbin | 16 |
| Danville | 35+ |
| Elizabethtown | 23 |
| Frankfort | 43− |
| Glasgow | 28+ |
| Harlan | 36− |
| Hazard | 19− |
| Hopkinsville | 20 |
| Lexington | 27−, 64 |
| Louisville | 3−, 11+, *15, 21−, 41−, 51− |
| Madisonville | 26 |
| Mayfield | 49− |
| Maysville | 24+ |
| Middlesborough | 57, 63+ |
| Murray | 33− |
| Owensboro | 14− |
| Paducah | 6+, 43 |
| Pikeville | 14− |
| Princeton | 45− |
| Richmond | 60 |
| Somerset | 29− |
| Winchester | 37+ |
| **Louisiana:** | |
| Abbeville | 43− |
| Alexandria | 5, 62+ |
| Bastrop | 53+ |
| Baton Rouge | 2, 28, *34, 40− |
| Bogalusa | 39 |
| Crowley | 21+ |
| De Ridder | 14 |
| Eunice | 64− |
| Franklin | 46+ |
| Hammond | 51+ |
| Houma | 30+ |
| Jackson | 18− |
| Jennings | 48 |
| Lafayette | 10, 38−, 67− |
| Lake Charles | 7−, *19, 25 |
| Minden | 30 |
| Monroe | 8+, 43+ |
| Morgan City | 36+ |
| Natchitoches | 17+ |
| New Iberia | 15+ |
| New Orleans | 4+, 6+, *8, 20−, 26, 32+, 61 |
| Oakdale | 54+ |
| Opelousas | 58 |
| Ruston | 20 |
| Shreveport | 3−, 12 |
| Thibodaux | 24 |
| Winnfield | 22− |
| **Maine:** | |
| Auburn | 23+ |
| Augusta | 10−, 29+ |
| Bangor | 2−, 5−, *16− |
| Bar Harbor | 22− |
| Bath | 65 |
| Belfast | 41− |
| Biddeford | 59 |
| Calais | 7, 20− |
| Dover-Foxcroft | 18+ |
| Fort Kent | 17+ |
| Houlton | 24 |
| Lewiston | 8−, 17 |
| Millinocket | 14+ |
| Orono | *12− |
| Portland | 6+, 13+, *47−, 53+ |
| Presque Isle | 8, 19 |
| Rockland | 25− |
| Rumford | 55− |
| Van Buren | 15− |
| Waterville | 35+ |
| **Maryland:** | |
| Annapolis | 14− |
| Baltimore | 2+, 11−, 13+, 18, *24+, 60− |
| Cambridge | 22+ |
| Cumberland | 17+ |
| Frederick | 62+ |
| Hagerstown | 52 |
| Salisbury | 16+ |
| **Massachusetts:** | |
| Barnstable | 52 |
| Boston | *2+, 4−, 5, 7+, 44+, 50−, 56 |
| Brockton | 62 |
| Fall River | 46−, 68 |
| Greenfield | 42+ |
| Holyoke. (*See* Springfield.) | |
| Lawrence | 38+ |
| Lowell | 32+ |
| New Bedford | 28−, 34+ |
| North Adams | 74+ |
| Northampton | 36+ |
| Pittsfield | 64+ |
| Springfield-Holyoke | 55, 61 |
| Worcester | 14, 20 |
| **Michigan:** | |
| Alma | 41+ |
| Alpena | 9+, 30− |
| Ann Arbor | 20+, *26− |
| Bad Axe | 46− |
| Battle Creek | 58−, 64− |
| Bay City | 5−, 63−, *73+ |
| Benton Harbor | 42 |
| Big Rapids | 39 |
| Cadillac | 13−, 45 |
| Calumet | 13+ |
| Cheboygan | 4+, 36+ |
| Coldwater | 24− |
| Detroit | 2+, 4, 7−, 50−, *56, 62 |
| East Lansing | 60+ |
| East Tawas | 25− |
| Escanaba | 3+ |
| Flint | 12−, 16−, *22−, 28 |
| Gladstone | 40− |
| Grand Rapids | 8+, *17+, 23− |
| Hancock | 10− |
| Houghton | 19 |
| Iron Mountain | 9, 27 |
| Iron River | 12− |
| Ironwood | 31− |
| Jackson | 48 |
| Kalamazoo | 3−, 36− |
| Lansing | 6−, 54 |
| Ludington | 18+ |
| Manistee | 15− |
| Manistique | 14+ |
| Marquette | 5+, 17 |
| Midland | 19+ |
| Mount Pleasant | 47− |
| Muskegon | 29−, 35+ |
| Petoskey | 31 |
| Pontiac | 44+ |
| Port Huron | 34+ |
| Rogers City | 24 |
| Saginaw | 51−, 57− |
| Sault Ste. Marie | 8, 10+, 28−, *34 |
| Traverse City | 7+, 20−, *26+ |
| West Branch | 21 |
| **Minnesota:** | |
| Albert Lea | 57− |
| Alexandria | 36 |
| Austin | 6−, 51+ |
| Bemidji | 24− |
| Brainerd | 12 |
| Cloquet | 44 |
| Crookston | 21− |
| Detroit Lakes | 18+ |
| Duluth-Superior, Wis. | 3, 6+, *8−, 32, 38 |
| Ely | 16 |
| Fairmont | 40+ |
| Faribault | 20 |
| Fergus Falls | 16− |
| Grand Rapids | 20− |
| Hastings | 29+ |
| Hibbing | 10+ |
| International Falls | 11 |
| Little Falls | 14+ |
| Mankato | 15− |
| Marshall | 22+ |
| Minneapolis-St. Paul | *2−, 4, 5−, 9+, 11−, 17, 23+ |
| Montevideo | 19 |
| New Ulm | 43− |
| Northfield | 26 |
| Owatonna | 45 |
| Red Wing | 63 |
| Rochester | 10, 55− |
| St. Cloud | 7, 33 |
| St. Paul. (*See* Minneapolis.) | |
| Stillwater | 39− |
| Thief River Falls | 15 |
| Virginia | 26+ |
| Wadena | 27+ |
| Willmar | 31+ |
| Winona | 61 |
| Worthington | 32 |
| **Mississippi:** | |
| Biloxi | 13, *44+, 50− |
| Brookhaven | 37+ |
| Canton | 16 |
| Clarksdale | 6, 32 |
| Columbia | 35+ |
| Columbus | 28− |
| Corinth | 29− |
| Greenville | 21−, 27 |
| Greenwood | 24+ |
| Grenada | 15 |
| Gulfport | 56− |
| Hattiesburg | 9−, 17− |
| Jackson | 3+, 12+, *19+, 25−, 47 |
| Kosciusko | 53− |
| Laurel | 33− |
| Louisville | 45− |
| McComb | 31− |
| Meridian | 11, 30−, *36− |
| Natchez | 29+ |
| Pascagoula | 22 |
| Picayune | 14− |
| Starkville | 34− |
| State College | *2+ |
| Tupelo | 38 |
| University | *20+ |
| Vicksburg | 41+ |
| West Point | 8, 56+ |
| Yazoo City | 49 |
| **Missouri:** | |
| Cape Girardeau | 12, 18+ |
| Carthage | 56− |
| Caruthersville | 27− |
| Chillicothe | 14− |
| Clinton | 49− |
| Columbia | 8+, 16+, 22− |
| Farmington | 53 |
| Festus | 14+ |
| Fulton | 24+ |
| Hannibal | 7−, 27+ |
| Jefferson City | 13, 33+ |
| Joplin | 12+, 30+ |
| Kansas City | 4, 5+, 9+, *19+, 25+, 65 |
| Kennett | 21 |
| Kirksville | 3−, 18 |
| Lebanon | 23 |
| Marshall | 40+ |
| Maryville | 26 |
| Mexico | 45 |
| Moberly | 35+ |
| Monett | 14 |
| Nevada | 18− |
| Poplar Bluff | 15+ |
| Rolla | 31 |
| St. Joseph | 2−, 30−, *38 |
| St. Louis | 4−, 5−, *9, 11−, 30, 36−, 42+ |
| Sedalia | 6−, 28+ |
| Sikeston | 37 |
| Springfield | 3+, 10, *26+, 32 |
| West Plains | 20− |
| **Montana:** | |
| Anaconda | 2+ |
| Billings | 2, 8, *11 |
| Bozeman | *9, 22− |
| Butte | 4, 6+, *7−, 15+ |
| Cut Bank | 20+ |
| Deer Lodge | 25+ |
| Dillon | 20 |
| Glasgow | 16 |
| Glendive | 18− |
| Great Falls | 3+, 5+, *23− |
| Hamilton | 17+ |
| Hardin | 4+ |
| Havre | 9+, 11+ |
| Helena | 10+, 12 |
| Kalispell | 8− |
| Laurel | 14+ |
| Lewistown | 13 |
| Livingston | 16− |
| Miles City | 3−, *6, 10 |
| Missoula | *11−, 13−, 21+ |
| Polson | 18 |
| Red Lodge | 18+ |
| Shelby | 14− |
| Sidney | 14 |
| Whitefish | 16+ |
| Wolf Point | 20− |

| | Channel No. |
|---|---|
| **Nebraska:** | |
| Alliance | 13−, 21 |
| Beatrice | 40 |
| Broken Bow | 14− |
| Columbus | 49+ |
| Fairbury | 35 |
| Falls City | 38 |
| Fremont | 52 |
| Grand Island | 11−, 21+ |
| Hastings | 5−, 27− |
| Kearney | 13, 19 |
| Lexington | 23− |
| Lincoln | 10+, 12−, *18+, 24 |
| McCook | 8−, 17 |
| Nebraska City | 50 |
| Norfolk | 33+ |
| North Platte | 2−, 4+ |
| Omaha | 3, 6+, 7, *16, 22, 28− |
| Scottsbluff | 10−, 16+ |
| York | 15 |
| **Nevada:** | |
| Boulder City | 4+ |
| Carlin | 14 |
| Carson City | 37 |
| Elko | 10− |
| Ely | 3−, 6+ |
| Fallon | 29− |
| Goldfield | 5− |
| Hawthorne | 31 |
| Henderson | 2− |
| Las Vegas | 8−, *10+, 13− |
| Lovelock | 18+ |
| McGill | 8+ |
| Reno | 4, 8, *21+, 27− |
| Tonopah | 9− |
| Winnemucca | 7+ |
| Yerington | 33 |
| **New Hampshire:** | |
| Berlin | 26 |
| Claremont | 37 |
| Concord | 27+ |
| Durham | *11 |
| Hanover | *21+ |
| Keene | 45− |
| Laconia | 43 |
| Littleton | 24− |
| Manchester | 9−, 48+ |
| Nashua | 54 |
| Portsmouth | 19+ |
| Rochester | 51 |
| **New Jersey:** | |
| Andover | *69 |
| Asbury Park | 58 |
| Atlantic City | 46, 52+ |
| Bridgeton | 64− |
| Camden | *80 |
| Freehold | *74 |
| Hammonton | *70 |
| Montclair | *77 |
| Newark | 13− |
| New Brunswick | *19−, 47+ |
| Paterson | 37+ |
| Trenton | 41+ |
| Wildwood | 48− |
| **New Mexico:** | |
| Alamogordo | 17 |
| Albuquerque | 4+, *5+, 7+, 13+ |
| Artesia | 21+ |
| Atrisco-Five Points | 18+ |
| Belen | 24+ |
| Carlsbad | 6−, 23 |
| Clayton | 27− |
| Clovis | 12+, 35 |
| Deming | 14+ |
| Farmington | 17− |
| Gallup | 3, *8−, 10 |
| Hobbs | 46 |
| Hot Springs | 19 |
| Las Cruces | 22− |
| Las Vegas | 14− |
| Lordsburg | 23+ |
| Los Alamos | 20− |
| Lovington | 27 |
| Portales | 22+ |
| Raton | 46−, *52 |
| Roswell | *3+, 8, 10− |
| Santa Fe | 2+, *9+, 11− |
| Silver City | *10+, 12 |
| Socorro | 15+ |
| Tucumcari | 25+ |

| | Channel No. |
|---|---|
| **New York:** | |
| Albany-Schenectady-Troy | 6, *17+, 23−, 41 |
| Amsterdam | 52− |
| Auburn | 37− |
| Batavia | 33− |
| Binghamton | 12−, 40−, *45+ |
| Buffalo (*also see* Buffalo-Niagara Falls) | 17, *23 |
| Buffalo-Niagara Falls | 2, 4−, 7+, 59 |
| Cortland | 56+ |
| Dunkirk | 46 |
| Elmira | 18+, 24− |
| Glens Falls | 39+ |
| Gloversville | 29− |
| Hornell | 50 |
| Ithaca | *14+, 20− |
| Jamestown | 58+ |
| Kingston | 66− |
| Malone | 20+, *66 |
| Massena | 14− |
| Middletown | 60 |
| New York | 2−, 4, 5+, 7, 9+, 11+, *25, 31− |
| Niagara Falls. (*See* Buffalo-Niagara Falls.) | |
| Ogdensburg | 24+ |
| Olean | 54+ |
| Oneonta | 62− |
| Oswego | 31 |
| Plattsburg | 28+ |
| Poughkeepsie | 21−, *83 |
| Rochester | 5−, 10+, 15−, *21, 27+ |
| Rome. (*See* Utica.) | |
| Saranac Lake | 18 |
| Schenectady (*also see* Albany) | 35 |
| Syracuse | 3−, 8, *43+ |
| Troy. (*See* Albany.) | |
| Utica-Rome | 13, 19, *25+ |
| Watertown | 48 |
| **North Carolina:** | |
| Ahoskie | 53 |
| Albemarle | 20 |
| Asheville | 13−, *56−, 62+ |
| Burlington | 63 |
| Chapel Hill | *4 |
| Charlotte | 3, 9+, 36+, 42+ |
| Durham | 11+, *40−, 46+ |
| Elizabeth City | 31+ |
| Fayetteville | 18− |
| Gastonia | 48 |
| Goldsboro | 34 |
| Greensboro | 2−, *51−, 57− |
| Greenville | 9 |
| Henderson | 52− |
| Hendersonville | 27 |
| Hickory | 30− |
| High Point | 15+ |
| Jacksonville | 16 |
| Kannapolis | 59+ |
| Kinston | 45 |
| Laurinburg | 41− |
| Lumberton | 21+ |
| Mount Airy | 55 |
| New Bern | 13− |
| Raleigh | 5−, *22−, 28− |
| Roanoke Rapids | 30+ |
| Rocky Mount | 50 |
| Salisbury | 53+ |
| Sanford | 38 |
| Shelby | 39 |
| Southern Pines | 49 |
| Statesville | 64− |
| Washington | 7 |
| Wilmington | 6, 29−, *35+ |
| Wilson | 56 |
| Winston-Salem | 12, 26+, *32− |
| **North Dakota:** | |
| Bismarck | 5, 12−, 18, *24 |
| Bottineau | 16+ |
| Carrington | 26− |
| Devils Lake | 8+, 14− |
| Dickinson | 2+, 4, *17 |
| Fargo | 6, 13−, *34−, 40 |
| Grafton | 17 |
| Grand Forks | *2, 10 |
| Harvey | 22+ |
| Jamestown | 7−, 42 |
| Lisbon | 23 |
| Minot | *6+, 10−, 13+ |
| New Rockford | 20+ |

| | Channel No. |
|---|---|
| **North Dakota—Continued** | |
| Rugby | 38− |
| Valley City | 4−, 32− |
| Wahpeton | 45+ |
| Williston | 8−, 11−, *34+ |
| **Ohio:** | |
| Akron | 49+, *55−, 61+ |
| Ashtabula | 15 |
| Athens | 62− |
| Bellefontaine | 63 |
| Cambridge | 26 |
| Canton | 29 |
| Chillicothe | 56+ |
| Cincinnati | 5−, 9, 12, *48−, 54−, 74− |
| Cleveland | 3, 5+, 8, 19, *25+, 65+ |
| Columbus | 4−, 6+, 10+, *34, 40− |
| Coshocton | 20 |
| Dayton | 2, 7+, *16+, 22+ |
| Defiance | 43 |
| Findlay | 53 |
| Fremont | 59+ |
| Gallipolis | 18+ |
| Hamilton-Middletown | 65 |
| Lancaster | 28− |
| Lima | 35−, 73 |
| Lorain | 31− |
| Mansfield | 36+ |
| Marion | 17− |
| Massillon | 23+ |
| Middletown. (*See* Hamilton.) | |
| Mount Vernon | 58 |
| Newark | 60− |
| Oxford | *14+ |
| Piqua | 44− |
| Portsmouth | 30 |
| Sandusky | 42+ |
| Springfield | 46+, 52− |
| Steubenville. (*See* Wheeling, W. Va.) | |
| Tiffin | 47+ |
| Toledo | 11−, 13, *30+ |
| Warren | 67+ |
| Youngstown | 21−, 27, 73− |
| Zanesville | 50+ |
| **Oklahoma:** | |
| Ada | 50+ |
| Altus | 36 |
| Alva | 30 |
| Anadarko | 58− |
| Ardmore | 55− |
| Bartlesville | 62− |
| Blackwell | 51− |
| Chickasha | 64 |
| Claremore | 15 |
| Clinton | 32− |
| Duncan | 39 |
| Durant | 27− |
| Elk City | 12−, 15+ |
| El Reno | 56+ |
| Enid | 5, 21, *27+ |
| Frederick | 44 |
| Guthrie | 48 |
| Guymon | 20+ |
| Hobart | 23+ |
| Holdenville | 14− |
| Hugo | 21+ |
| Lawton | 7+, *28+, 34− |
| McAlester | 47 |
| Miami | 58+ |
| Muskogee | 8−, *45+, 66+ |
| Norman | 31−, *37− |
| Oklahoma City | 4−, 9−, *13, 19+, 25− |
| Okmulgee | 26 |
| Pauls Valley | 61 |
| Ponca City | 40− |
| Pryor Creek | 54 |
| Sapulpa | 42− |
| Seminole | 59 |
| Shawnee | 53− |
| Stillwater | 29−, *69 |
| Tulsa | 2+, 6, *11−, 17+, 23 |
| Vinita | 28− |
| Woodward | 8+ |
| **Oregon:** | |
| Albany | 55+ |
| Ashland | 14− |
| Astoria | 30− |
| Baker | 37+ |
| Bend | 15− |
| Burns | 16 |
| Corvallis | *7−, 49− |

| | Channel No. |
|---|---|
| **Oregon—Continued** | |
| Eugene | *9+, 13, 20+, 26 |
| Grants Pass | 30 |
| Klamath Falls | 2— |
| La Grande | 13+ |
| Lebanon | 43+ |
| McMinnville | 46— |
| Medford | 4+, 5 |
| North Bend | 16+ |
| Pendleton | 28 |
| Portland | 6+, 8—, *10, 12, 21—, 27+ |
| Roseburg | 28+ |
| Salem | 3+, *18—, 24+ |
| Springfield | 37— |
| The Dalles | 32 |
| **Pennsylvania:** | |
| Allentown | 39, 67 |
| Altoona | 10—, 19+, 25— |
| Bethlehem | 51— |
| Bradford | 48+ |
| Butler | 43— |
| Chambersburg | 46— |
| Du Bois | 31+ |
| Easton | 57— |
| Emporium | 42— |
| Erie | 12, 35+, *41—, 66+ |
| Harrisburg | 27—, 55+, 71+ |
| Hazleton | 63 |
| Irwin | 4+ |
| Johnstown | 6, 56— |
| Lancaster | 8—, 21+ |
| Lebanon | 15+ |
| Lewistown | 38 |
| Lock Haven | 32— |
| Meadville | 37 |
| New Castle | 45— |
| Oil City | 64 |
| Philadelphia | 3, 6—, 10, 17—, 23+, 29, *35— |
| Pittsburgh | 2—, 11, *13—, 16, 47—, 53+ |
| Reading | 33+, 61— |
| Scranton | 16—, 22—, 73 |
| Sharon | 39+ |
| State College | *44 |
| Sunbury | 65 |
| Uniontown | 14 |
| Washington | 63+ |
| Wilkes-Barre | 28, 34 |
| Williamsport | 36— |
| York | 43, 49 |
| **Rhode Island:** | |
| Providence | 10+, 12+, 16, *22 |
| **South Carolina:** | |
| Aiken | 54— |
| Anderson | 58— |
| Camden | 14 |
| Charleston | 2+, 5, *13 |
| Clemson | *68 |
| Columbia | 10—, *19+, 25—, 67+ |
| Conway | 23— |
| Florence | 8— |
| Georgetown | 27— |
| Greenville | 4—, 23+, *29 |
| Greenwood | 21— |
| Lake City | 55+ |
| Lancaster | 31— |
| Laurens | 45— |
| Marion | 43— |
| Newberry | 70 |
| Orangeburg | 44— |
| Rock Hill | 61— |
| Spartanburg | 7+, 17— |
| Sumter | 47 |
| Union | 65— |
| **South Dakota:** | |
| Aberdeen | 9—, 17+ |
| Belle Fourche | 23+ |
| Brookings | *8, 25 |
| Hot Springs | 17+ |
| Huron | 12+, 15+ |
| Lead | 5—, 26 |
| Madison | 46 |
| Mitchell | 5+, 20— |
| Mobridge | 27— |
| Pierre | 6—, 10+, *22+ |
| Rapid City | 7+, 15— |
| Sioux Falls | 11, 13+, 38+, *44— |
| Sturgis | 20 |
| Vermillion | *2+, 41 |
| Watertown | 3—, 35+ |
| Winner | 18— |
| Yankton | 17— |

| | Channel No. |
|---|---|
| **Tennessee:** | |
| Athens | 14+ |
| Bristol, Tenn.-Bristol, Va. | 5+, 46— |
| Chattanooga | 3+, 12—, 43+, 49+, *55— |
| Clarksville | 53 |
| Cleveland | 38+ |
| Columbia | 39— |
| Cookeville | 24 |
| Covington | 19— |
| Dyersburg | 46+ |
| Elizabethton | 40 |
| Fayetteville | 27+ |
| Gallatin | 48+ |
| Harriman | 67 |
| Humboldt | 25 |
| Jackson | 9—, 16+ |
| Johnson City | 11—, 34+ |
| Kingsport | 28 |
| Knoxville | 6, 10+, *20+, 26— |
| Lawrenceburg | 50+ |
| Lebanon | 58 |
| McMinnville | 46 |
| Maryville | 51 |
| Memphis | 3, 5+, *10+, 13+, 42—, 48— |
| Morristown | 54+ |
| Murfreesboro | 18— |
| Nashville | *2—, 4+, 8+, 30+, 36+ |
| Oak Ridge | 32+ |
| Old Hickory | 5 |
| Paris | 51+ |
| Pulaski | 44— |
| Shelbyville | 62— |
| Springfield | 42 |
| Tullahoma | 65+ |
| Union City | 55 |
| **Texas:** | |
| Abilene | 9+, 33— |
| Alice | 34+ |
| Alpine | 12— |
| Amarillo | *2—, 4, 7, 10 |
| Athens | 25+ |
| Austin | 7+, 18—, 24, *30— |
| Ballinger | 25 |
| Bay City | 33 |
| Beaumont-Port Arthur | 4—, 6—, 31+, *37 |
| Beeville | 38— |
| Big Spring | 4— |
| Bonham | 43 |
| Borger | 33 |
| Brady | 15— |
| Breckenridge | 14+ |
| Brenham | 52— |
| Brownfield | 15 |
| Brownsville (*also see* Brownsville-Harlingen-Weslaco) | 36 |
| Brownsville-Harlingen-Weslaco [1] | 4+, 5— |
| Brownwood | 19 |
| Bryan | 54— |
| Childress | 40 |
| Cleburne | 57 |
| Coleman | 21— |
| College Station | *3+, 48— |
| Conroe | 20+ |
| Corpus Christi | 6+, 10—, *16+, 22 |
| Corsicana | 47+ |
| Crockett | 56 |
| Crystal City | 28+ |
| Cuero | 25— |
| Dalhart | 16 |
| Dallas | 4+, 8, *13+, 23, 29, 73 |
| Del Rio | 16— |
| Denison | 52 |
| Denton | *2, 17 |
| Eagle Pass | 26 |
| Edinburg | 26— |
| El Campo | 27 |
| El Paso | 4, *7, 9, 13, 20+, 26+ |
| Falfurrias | 52 |
| Floydada | 45 |
| Fort Stockton | 22 |
| Fort Worth | 5+, 10+, 20—, *26+ |
| Gainesville | 49— |
| Galveston | 11+, 35—, 41—, *47— |
| Gonzales | 64+ |
| Greenville | 62 |

[1] These assignments may be utilized in any community lying within the area of the triangle formed by Brownsville, Harlingen and Weslaco.

| | Channel No. |
|---|---|
| **Texas—Continued** | |
| Harlingen (*also see* Brownsville-Harlingen-Weslaco) | 23 |
| Hebbronville | 58 |
| Henderson | 42+ |
| Hereford | 19— |
| Hillsboro | 63 |
| Houston | 2—, *8—, 13—, 23+, 29—, 39— |
| Huntsville | 15 |
| Jacksonville | 36— |
| Jasper | 49+ |
| Kermit | 14 |
| Kilgore | 56— |
| Kingsville | 40 |
| Lamesa | 28 |
| Lampasas | 40— |
| Laredo | 8, 13, *15+ |
| Levelland | 38— |
| Littlefield | 32 |
| Longview | 32, 38+ |
| Lubbock | 5—, 11, 13—, *20, 26— |
| Lufkin | 9, 46— |
| McAllen | 20— |
| McKinney | 65— |
| Marfa | 19+ |
| Marshall | 16— |
| Mercedes | 32 |
| Mexia | 50— |
| Midland | 2+, 18 |
| Mineral Wells | 38 |
| Mission | 14 |
| Monahans | 9— |
| Mount Pleasant | 35 |
| Nacogdoches | 40+ |
| New Braunfels | 62— |
| Odessa | 7—, 24— |
| Orange | 43— |
| Pampa | 17— |
| Paris | 33+ |
| Pearsall | 31 |
| Pecos | 16+ |
| Perryton | 22 |
| Plainview | 29+ |
| Port Arthur. (*See* Beaumont.) | |
| Quanah | 42 |
| Raymondville | 42 |
| Rosenberg | 17— |
| San Angelo | 3—, 8+, 17+, *23— |
| San Antonio | 4, 5, *9—, 12+, 35+, 41+ |
| San Benito | 48 |
| San Marcos | 53+ |
| Seguin | 14— |
| Seymour | 24+ |
| Sherman | 46+ |
| Snyder | 30+ |
| Stephenville | 32+ |
| Sulphur Springs | 41 |
| Sweetwater | 12 |
| Taylor | 58+ |
| Temple | 6, 16, 22+ |
| Terrell | 53 |
| Texarkana | 6+, *18, 24— |
| Tyler | 7, 19— |
| Uvalde | 20 |
| Vernon | 18+ |
| Victoria | 19+ |
| Waco | 11—, *28—, 34 |
| Waxahachie | 45— |
| Weatherford | 51 |
| Weslaco. (*See* Brownsville-Harlingen-Weslaco.) | |
| Wichita Falls | 3, 6—, *16+, 22— |
| **Utah:** | |
| Brigham | 36— |
| Cedar City | 5 |
| Logan | 12—, 30, *46 |
| Ogden | 9+, *18—, 24 |
| Price | 6 |
| Provo | 11+, 22, *28 |
| Richfield | 13+ |
| St. George | 18+ |
| Salt Lake City | 2—, 4— 5+, *7—, 20+, 26 |
| Tooele | 44 |
| Vernal | 3+ |
| **Vermont:** | |
| Bennington | 33 |
| Brattleboro | 53— |
| Burlington | *16+, 22+ |
| Montpelier | 3, 40 |
| Newport | 46 |

| Vermont—Continued | Channel No. |
|---|---|
| Rutland | 49+ |
| St. Albans | 34— |
| St. Johnsbury | 30 |
| Virginia: | |
| Blackburg | *60+ |
| Bristol. (*See* Bristol, Tenn.) | |
| Charlottesville | *45+, 64+ |
| Covington | 44+ |
| Danville | 24— |
| Emporia | 25+ |
| Farmville | 19 |
| Fredericksburg | 47 |
| Front Royal | 39— |
| Harrisonburg | 3—, 34— |
| Lexington | 54 |
| Lynchburg | 13, 16— |
| Marion | 50— |
| Martinsville | 35— |
| Newport News. (*See* Norfolk-Portsmouth-Newport News.) | |
| Norfolk-Portsmouth (*also see* Norfolk-Portsmouth-Newport News) | 27 |
| Norfolk-Portsmouth-Newport News (*also see* Norfolk-Portsmouth) | 3+, 10+, 15, *21—, 33 |
| Norton | 52+ |
| Petersburg | 8, 41 |
| Portsmouth. (*See* Norfolk-Portsmouth and *also see* Norfolk, Portsmouth-Newport News.) | |
| Pulaski | 37— |
| Richmond | 6+, 12—, *23, 29+ |
| Roanoke | 7—, 10, 27+, *33— |
| South Boston | 14+ |
| Staunton | 36 |
| Waynesboro | 42 |
| Williamsburg | 17 |
| Winchester | 28+ |
| Washington: | |
| Aberdeen | 58 |
| Anacortes | 34 |
| Bellingham | 12+, 18+, 24— |
| Bremerton | 44, 50 |
| Centralia | 17 |
| Ellensburg | 49, *65 |
| Ephrata | 43 |
| Everett | 22—, 28— |
| Grand Coulee | 37 |
| Hoquiam | 52 |
| Kelso | 39 |
| Kennewick (*also see* Kennewick-Richland-Pasco) | 25 |
| Kennewick-Richland-Pasco | *41 |
| Longview | 33 |
| Olympia | 60 |
| Omak-Okanogan | *35— |
| Okanogan. (*See* Omak.) | |
| Pasco (*also see* Kennewick-Richland-Pasco) | 19— |
| Port Angeles | 16— |
| Pullman | *10—, 24 |
| Richland (*also see* Kennewick-Richland-Pasco) | 31 |
| Seattle | 4, 5+, 7, *9, 20, 26+ |
| Spokane | 2—, 4—, 6+, *7+ |
| Tacoma | 11+, 13—, *56, 62 |
| Walla Walla | 5—, 8, *22 |
| Wenatchee | *45, 55 |
| Yakima | 23+, 29+, *47 |
| West Virginia: | |
| Beckley | 6—, 21 |
| Bluefield | 41+ |
| Charleston | 8+, *43+, 49— |
| Clarksburg | 12+, 22 |
| Elkins | 40+ |
| Fairmont | 35 |
| Hinton | 31 |
| Huntington | 3+, 13+, *53— |
| Logan | 23— |
| Martinsburg | 58— |
| Morgantown | *24 |
| Parkersburg | 15— |
| Welch | 25 |
| Weston | 32 |

| West Virginia—Continued | Channel No. |
|---|---|
| Wheeling (*also see* Wheeling-Steubenville, Ohio) | *57+ |
| Wheeling-Steubenville, Ohio | 7, 9+, 51+ |
| Williamson | 17 |
| Wisconsin: | |
| Adams | *58+ |
| Appleton | 42+ |
| Ashland | 15+ |
| Beaver Dam | 37 |
| Beloit | 57 |
| Chilton | *24+ |
| Eau Claire | 13, *19+, 25+ |
| Fond du Lac | 54+ |
| Green Bay | 2+, 6 |
| Janesville | 63+ |
| Kenosha | 61— |
| La Crosse | 8+, *32+, 38— |
| Madison | 3, *21—, 27—, 33+ |
| Manitowoc | 65 |
| Marinette | 11+, 32—, *38+ |
| Milwaukee | 4—, *10+, 12, 19—, 25, 31+ |
| Oshkosh | 48— |
| Park Falls | *18 |
| Portage | 17— |
| Prairie du Chien | 34 |
| Racine | 49—, 55 |
| Rhinelander | 22 |
| Rice Lake | 21+ |
| Richland Center | 15, *66— |
| Sheboygan | 59— |
| Shell Lake | *30— |
| Sparta | 50— |
| Stevens Point | 20+, 26— |
| Sturgeon Bay | 44— |
| Superior. (*See* Duluth, Minn.) | |
| Wausau | 7—, 16+, *46— |
| Wisconsin Rapids | 14— |
| Wyoming: | |
| Buffalo | 29 |
| Casper | 2+, 6+ |
| Cheyenne | 3, 5+ |
| Cody | 24— |
| Douglas | 14 |
| Evanston | 14— |
| Gillette | 31— |
| Green River | 16 |
| Greybull | 40 |
| Lander | 17— |
| Laramie | *8+, 18+ |
| Lovell | 36+ |
| Lusk | 19— |
| Newcastle | 28+ |
| Powell | 30+ |
| Rawlins | 11— |
| Riverton | 10+ |
| Rock Springs | 13 |
| Sheridan | 9—, 12+ |
| Thermopolis | 15 |
| Torrington | 27 |
| Wheatland | 24+ |
| Worland | 34 |

U. S. TERRITORIES AND POSSESSIONS

| | |
|---|---|
| Alaska: | |
| Anchorage | 2—, *7—, 11—, 13— |
| Fairbanks | 2+, 4+, 7+, *9+, 11+, 13+ |
| Juneau | *3, 8, 10 |
| Ketchikan | 2, 4, *9 |
| Seward | 4—, 9— |
| Sitka | 13 |
| Hawaiian Islands: | |
| Hilo, Hawaii | 2, *4, 7, 9, 11, 13 |
| Honolulu, Oahu | 2+, 4—, *7+, 9—, 11+, 13— |
| Lihue, Kauai | 3+, *8—, 10+, 12— |
| Wailuku, Maui | 3, 8, *10, 12 |
| Puerto Rico: | |
| Arecibo | 13+ |
| Caguas | 11— |
| Mayaguez | 3+, 5— |
| Ponce | 7+, 9— |
| San Juan | 2+, 4—, *6+ |
| Virgin Islands: | |
| Charlotte Amalie | 10—, 12+ |
| Christiansted | 8+ |

[F. R. Doc. 52-13393; Filed, Dec. 19, 1952; 8:47 a. m.]

[Docket Nos. 10176, 10325]

## PART 8—STATION ON SHIPBOARD IN THE MARITIME SERVICE

### LIFEBOAT RADIO EQUIPMENT

*Correction*

In F. R. Doc. 52-13111, appearing at page 11235 of the issue for Friday, December 12, 1952, the following change should be made:

In the second column of the table under § 8.557 (b) (1), the frequency tolerance percentage ".2" should read ".02".

# TITLE 50—WILDLIFE

## Chapter I—Fish and Wildlife Service, Department of the Interior

### Subchapter B—Hunting and Possession of Wildlife

## PART 10—IMPORTATION OF WILD BIRD FEATHERS

*Basis and purpose.* The act of July 17, 1952, amended paragraph 1518 of the Tariff Act of 1930 (19 U. S. C., sec. 1001, par. 1518), so as to effect certain changes in the provisions thereof which prohibit the importation of the feathers of wild birds. Section 1 of the act amended paragraph 1518 by inserting "(a)" after "1518." and by striking out the two provisions at the end of the first subparagraph and all of the second subparagraph, and by inserting in lieu thereof new subparagraphs (b) to (f), inclusive.

Subparagraph (b) prohibits the importation of the feathers or skin of any bird except as provided in subparagraph (c) and (d). Subparagraph (c) provides that the prohibition against importation shall not apply in certain designated circumstances which are not material for the purposes of these regulations. Subparagraph (d) provides that there may be entered, or withdrawn from warehouse, for consumption in each calendar year the following quotas of skins bearing feathers:

(1) For use in the manufacture of artificial flies used for fishing: (A) Not more than 5,000 skins of grey jungle fowl (Gallus sonneratii), and (B) not more than 1,000 skins of mandarin duck (Dendronessa galericulata); and

(2) For use in the manufacture of artificial flies used for fishing, or for millinery purposes, not more than 45,000 skins, in the aggregate, of the following species of pheasant: Lady Amherst pheasant (Chrysolophus amherstiae), golden pheasant (Chrysolophus pictus), silver pheasant (Lophura nycthemera), Reeves pheasant (Syrmaticus reevesii), blue-eared pheasant (Crossoptilon auritum), and brown-eared pheasant (Crossoptilon mantchuricum).

Although the act of July 17, 1952, did not become effective until midnight, August 16, 1952, under the terms of section 4 of the act, the full amount of the import quotas set out above are available for allocation for the year 1952.

Subparagraph (e) provides that no article specified in subparagraph (d) shall be entered, or withdrawn from

warehouse, for consumption except under a permit issued by the Secretary of the Interior. The said subparagraph (e) further provides that the Secretary of the Interior shall prescribe such regulations as may be necessary to carry out the purposes and provisions of subparagraph (d), including regulations providing for equitable allocation among qualified applicants of the import quotas established by such subparagraph.

By Notice of Proposed Rule Making published in the FEDERAL REGISTER on August 14, 1952 (17 F. R. 7397), the public was invited to participate in the preparation of the regulations required by subparagraph (e) by submitting their views, data, or arguments in writing to Albert M. Day, Director, Fish and Wildlife Service, Washington 25, D. C., on or before September 2, 1952. Careful consideration has been given to the views, data, and arguments received, and it has been determined that the regulations appearing below should be promulgated to govern the issuance of permits for the entry, or withdrawal from warehouse for consumption, of the articles specified in subparagraph (d), and to provide for equitable allocation among qualified applicants of the import quotas established by such subparagraph.

Effective immediately upon publication in the FEDERAL REGISTER the following regulations, constituting a new part and consisting of §§ 10.1 to 10.5, are prescribed to establish quotas for the year 1952 only:

Sec.
10.1 Allocation of quotas.
10.2 Filing date.
10.3 Application.
10.4 Importation permits.
10.5 Compliance with other regulations.

AUTHORITY: §§ 10.1 to 10.5 issued under 46 Stat. 661, as amended; 19 U. S. C. 1001, par. 1518.

§ 10.1 *Allocation of quotas.* (a) Not to exceed eighty percent (80%) of the prescribed quotas shall be allocated among importers, dealers in raw feathers, manufacturers, processors, distributors, and others who submit applications for importation permits within the time allowed in § 10.2. In the event the applications received exceed the quotas to be made available under this paragraph, the quotas shall be distributed equitably among applicants on the basis of their prior business in feathers, to be determined from information to be furnished by each applicant showing the total quantity of feathers of all kinds (exclusive of feathers used in the manufacture of bedding) acquired or disposed of by such applicant during the calendar years 1949, 1950, and 1951.

(b) The remaining twenty percent (20%) of the prescribed quotas shall be allocated equally among all persons who submit applications for importation permits within the time allowed in § 10.2 without regard to their past dealings in feathers. Persons who submit such applications to participate in the quotas established under paragraph (a) of this section shall share equally with all other persons applying under this paragraph.

§ 10.2 *Filing date.* Applications for importation permits shall be postmarked on or before midnight, December 27, 1952. No application made subsequent to that date shall be considered. Each envelope containing an application as provided in § 10.3 shall bear on its face the inscription "Application for Importation Permit."

§ 10.3 *Application.* Application for an importation permit must be made in the form of a letter addressed to the Director, Fish and Wildlife Service, Washington 25, D. C., and shall contain the following information:

(a) Name and address of applicant and nature of feather business, such as an importer, dealer in raw feathers, manufacturer, processor, or distributor.

(b) Port at which entry has been or is to be made.

(c) Quantity of each species of wild bird skin for which an importation permit is desired.

(d) Applicants requesting permits for the skins of grey jungle fowl (Gallus sonneratii) and mandarin duck (Dendronessa galericulata) shall certify in their applications that such skins are to be used only in the manufacture of artificial flies used for fishing.

(e) Applicants desiring to participate in the quota established by § 10.1 (a) must show, separately for each year and the combined total thereof, the quantity and the purpose for which used or proposed to be used, of feathers of all kinds (exclusive of feathers used in the manufacture of bedding) acquired or disposed of by such applicant during the calendar years 1949, 1950, and 1951. For the purposes of this showing, quantities of feathers or bird skins may be listed by weight, individual pieces, or other method of measurement commonly employed in the trade.

§ 10.4 *Importation permits.* As soon as practicable after the closing date for the receipt of applications, the respective quotas of wild bird skins for the year 1952 shall be allocated among the several applicants pursuant to paragraphs (a) and (b) of § 10.1. The quantities of wild bird skins allocated to individual applicants shall be evidenced by importation permits in letter form directed to the respective Collectors of Customs at the Ports of Entry specified by the applicants in their applications. Such permits shall authorize the entry, or withdrawal from warehouse, for consumption of the quantities of wild bird skins allocated to each applicant. A copy of the importation permit shall be furnished each applicant as notice to him of the allocation made in response to his application. Each such importation permit shall be nontransferable, shall be valid for a period of 90 days from date of issue (subject to extension for good cause upon application filed prior to expiration of such 90-day period), and shall be subject to cancellation only if the Secretary of the Interior determines that it has been mistakenly issued, that the applicant therefor has made a material misrepresentation in connection therewith, or that the person in whose behalf it was issued will be unable to bring or import the allowed quota of wild bird skins into the United States during the period specified in the permit or any extension thereof.

§ 10.5 *Compliance with other regulations.* Any importation permitted by the regulations in this part is also subject to any applicable health, quarantine, customs, or other requirements imposed by law or by regulations of duly authorized Federal or State agencies and municipalities.

Issued at Washington, D. C., this 18th day of December 1952.

OSCAR L. CHAPMAN,
*Secretary of the Interior.*

[F. R. Doc. 52-13510; Filed, Dec. 19, 1952; 9:35 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

INCLUSION OF CERTAIN ITEMS IN PLANT OR PROPERTY ACCOUNT RATHER THAN BUSINESS EXPENSE ACCOUNT

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

[SEAL] JOHN S. GRAHAM,
*Acting Commissioner of Internal Revenue.*

In order to conform certain provisions of Regulations 111 (26 CFR Part 29), to acceptable accounting practices with respect to the inclusion of certain items, as a cost of acquisition or production, in either the plant or property account, rather than as a business ex-

pense, such regulations are amended as follows:

PARAGRAPH 1. Section 29.22 (a)–5 is amended by striking out the second sentence and inserting in lieu thereof the following: "In determining the gross income, subtractions should not be made for depletion allowances based on discovery value or percentage of income, selling expenses, or losses, or for other items not ordinarily used in computing cost of goods sold."

PAR. 2. Section 29.23 (a)–1 is amended by inserting after the seventh sentence, which names certain items included in business expenses, the following sentence: "No such item shall be included in business expenses, however, to the extent that it is used in computing the cost of property included by the taxpayer either in its inventory or in its plant or property account."

PAR. 3. Section 29.23 (a)–4 is amended by striking out the first sentence and inserting in lieu thereof the following:

§ 29.23 (a)–4 *Repairs.* The cost of incidental repairs which neither materially add to the value of the property nor appreciably prolong its life, but keep it in an ordinarily efficient operating condition, may be deducted as expense, provided the cost of acquisition or production for the year or the plant or property account, as the case may be, is not increased by the amount of such expenditures. • • •

PAR. 4. Section 29.23 (c)–2, as amended by Treasury Decision 5371, approved May 11, 1944, is further amended by striking out the second sentence and inserting in lieu thereof the following: "The fact that any such tax is not deductible as a tax under section 23 (c) for a taxable year beginning after December 31, 1943, does not prevent (a) a deduction therefor under section 23 (a) provided it represents an ordinary and necessary expense paid or incurred during the taxable year by a corporation or an individual in carrying on any trade or business, or, in the case of an individual, for the production or collection of income, or for the management, conservation, or maintenance of property held for the production of income, or (b) the inclusion of such tax paid or incurred during the taxable year by a corporation or an individual as a part of the cost of acquisition or production in the trade or business, or, in the case of an individual, as a part of the cost of property held for the production of income with respect to which such tax is paid or incurred."

[F. R. Doc. 52–13454; Filed, Dec. 19, 1952; 8:58 a. m.]

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## [ 26 CFR Part 29 ]

### INCOME TAX; TAXABLE YEARS BEGINNING AFTER DECEMBER 31, 1941

NOTICE OF PROPOSED RULE MAKING

Notice is hereby given pursuant to the Administrative Procedure Act, approved June 11, 1946, that the regulations set forth below in tentative form 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 thirty 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, 112 (f), 112 (n), and 3791 of the Internal Revenue Code (53 Stat. 32, 65 Stat. 494, 733, and 53 Stat. 467; 26 U. S. C. 62, 112 (f), 112 (n), and 3791).

[SEAL] JOHN S. GRAHAM,
*Acting Commissioner of Internal Revenue.*

In order to conform Regulations 111 (26 CFR Part 29) to section 318 (relating to gain from sale or exchange of taxpayer's residence) of the Revenue Act of 1951, approved October 20, 1951, to Public Law 251, 82d Congress (relating to involuntary conversions), approved October 31, 1951, and to Public Law 567, 82d Congress (relating to gain from sale or exchange of residence of member of armed forces), approved July 16, 1952, such regulations are hereby amended as follows:

PARAGRAPH 1. There is inserted immediately preceding § 29.112 (f)–1 the following:

SEC. 318. GAIN FROM SALE OR EXCHANGE OF TAXPAYER'S RESIDENCE (REVENUE ACT OF 1951, APPROVED OCTOBER 20, 1951).

• • • • •

(b) *Technical amendments.* (1) Section 112 (f) (relating to involuntary conversions) is hereby amended by adding at the end thereof the following: "This subsection shall not apply, in the case of property used by the taxpayer as his principal residence, if the destruction, theft, seizure, requisition, or condemnation of the residence, or the sale or exchange of such residence under threat or imminence thereof, occurred after December 31, 1950."

• • • • •

PUBLIC LAW 251, 82D CONGRESS APPROVED OCTOBER 31, 1951

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That (a) section 112 (f) of the Internal Revenue Code (relating to involuntary conversions) is hereby amended to read as follows:

(f) *Involuntary conversion.* If property (as a result of its destruction in whole or in part, theft, seizure, or requisition or condemnation or threat or imminence thereof) is compulsorily or involuntarily converted—

(1) *Conversion into similar property.* Into property similar or related in service or use to the property so converted, no gain shall be recognized.

(2) *Conversion into money where disposition occurred prior to 1951.* Into money, and the disposition of the converted property occurred before January 1, 1951, no gain shall be recognized if such money is forthwith in good faith, under regulations prescribed by the Secretary, expended in the acquisition of other property similar or related in service or use to the property so converted, or in the acquisition of control of a corporation owning such other property, or in the establishment of a replacement fund. If any part of the money is not so expended, the gain shall be recognized to the extent of the money which is not so expended (regardless of whether such money is received in one or more taxable years and regardless of whether or not the money which is not so expended constitutes gain). For the purposes of this paragraph and paragraph (3), the term "disposition of the converted property" means the destruction, theft, seizure, requisition, or condemnation of the converted property, or the sale or exchange of such property under threat or imminence of requisition or condemnation.

(3) *Conversion into money where disposition occurred after 1950.* Into money or into property not similar or related in service or use to the converted property, and the disposition of the converted property (as defined in paragraph (2)) occurred after December 31, 1950, the gain (if any) shall be recognized except to the extent hereinafter provided in this paragraph:

(A) *Nonrecognition of gain.* If the taxpayer during the period specified in subparagraph (B), for the purpose of replacing the property so converted, purchases other property similar or related in service or use to the property so converted, or purchases stock in the acquisition of control of a corporation owning such other property, at the election of the taxpayer the gain shall be recognized only to the extent that the amount realized upon such conversion (regardless of whether such amount is received in one or more taxable years) exceeds the cost of such other property or such stock. Such election shall be made at such time and in such manner as the Secretary may by regulations prescribe. For the purposes of this paragraph—

(i) No property or stock acquired before the disposition of the converted property shall be considered to have been acquired for the purpose of replacing such converted property unless held by the taxpayer on the date of such disposition; and

(ii) The taxpayer shall be considered to have purchased property or stock only if, but for the provisions of section 113 (a) (9), the unadjusted basis of such property or stock would be its cost within the meaning of section 113 (a).

(B) *Period within which property must be replaced.* The period referred to in subparagraph (A) shall be the period beginning with the date of the disposition of the converted property, or the earliest date of the threat or imminence of requisition or condemnation of the converted property, whichever is the earlier, and ending—

(i) One year after the close of the first taxable year in which any part of the gain upon the conversion is realized, or

(ii) Subject to such terms and conditions as may be specified by the Secretary, at the close of such later date as the Secretary may designate upon application by the taxpayer. Such application shall be made at such time and in such manner as the Secretary may by regulations prescribe.

(C) *Time for assessment of deficiency attributable to gain upon conversion.* If a taxpayer has made the election provided in subparagraph (A), then (i) the statutory period for the assessment of any deficiency, for any taxable year in which any part of the gain upon such conversion is realized, attributable to such gain shall not expire prior to the expiration of three years from the date the Secretary is notified by the taxpayer (in such manner as the Secretary may by regulations prescribe) of the replacement of the converted property or of an intention not to replace, and (ii) such deficiency may be assessed prior to the expiration of such three-year period notwithstanding the provisions of section 272 (f) or the provisions of any other law or rule of law which would otherwise prevent such assessment.

(D) *Time for assessment of other deficiencies attributable to election.* If the election provided in subparagraph (A) is made by

the taxpayer and such other property or such stock was purchased prior to the beginning of the last taxable year in which any part of the gain upon such conversion is realized, any deficiency, to the extent resulting from such election, for any taxable year ending before such last taxable year may be assessed (nothwithstanding the provisions of section 272 (f) or 275 or the provisions of any other law or rule of law which would otherwise prevent such assessment) at any time before the expiration of the period within which a deficiency for such last taxable year may be assessed.

This subsection shall not apply, in the case of property used by the taxpayer as his principal residence, if the destruction, theft, seizure, requisition, or condemnation of residence, or the sale or exchange of such residence under threat or imminence thereof, occurred after December 31, 1950.

* * * * *

SEC. 3. The amendments made by the first two sections of this Act shall be applicable only with respect to taxable years ending after December 31, 1950, except that the provisions of section 112 (f) (3), and the provisions of section 113 (a) (9), of the Internal Revenue Code as amended by this Act shall also be applicable to any taxable year ending prior to January 1, 1951, in which (a) any gain was realized upon the conversion of property and the disposition of such converted property occurred (within the meaning of such section 112 (f) (3)) after December 31, 1950, or (b) the basis of property is affected by an election made under the provisions of section 112 (f) (3) of such code.

* * * * *

PAR. 2. Section 29.112 (f)–1 is hereby amended as follows:

(A) By changing the headnote thereof to read as follows: *"Involuntary conversion where disposition of the converted property occurred prior to January 1, 1951."*

(B) By inserting immediately preceding paragraph (a) thereof the following: "This section applies only with respect to involuntary conversions where the disposition of the converted property occurred prior to January 1, 1951. The term 'disposition of the converted property' means the destruction, theft, seizure, requisition, or condemnation of the converted property, or the sale or exchange of such property under threat or imminence of requisition or condemnation. See § 29.112 (f)–3 if the disposition of the converted property occurred after December 31, 1950."

PAR. 3. Section 29.112 (f)–2 is hereby amended as follows:

(A) By changing the headnote thereof to read as follows: *"Replacement funds where disposition of the converted property occurred prior to January 1, 1951."*

(B) By inserting immediately preceding the first paragraph thereof the following: "This section applies only with respect to involuntary conversions where the disposition of the converted property (as defined in § 29.112 (f)–1) occurred prior to January 1, 1951. See § 29.112 (f)–3 if the disposition of the converted property occurred after December 31, 1950."

PAR. 4. There is inserted immediately after § 29.112 (f)–2 the following new section:

§ 29.112 (f)–3 *Involuntary conversion where disposition of the converted property occurred after December 31, 1950*—(a) *In general.* This section applies only with respect to involuntary conversions where the disposition of the converted property (as defined in § 29.112 (f)–1) occurred after December 31, 1950. See § 29.112 (f)–1 and § 29.112 (f)–2 if the disposition of the converted property occurred prior to January 1, 1951. This section also applies only with respect to gains; losses from involuntary conversions are recognized or not recognized without regard to this section. This section shall not apply in the case of an involuntary conversion of property used by the taxpayer as his principal residence; see § 29.112 (n)–1. In the case of property used by the taxpayer partially as a principal residence and partially for other purposes, proper allocation shall be made and this section shall apply only with respect to the involuntary conversion of the portion used for other purposes.

(b) *Conversion into similar property.* If property (as a result of its destruction in whole or in part, theft, seizure, or requisition or condemnation or threat or imminence thereof) is compulsorily or involuntarily converted only into property similar or related in service or use to the property so converted, no gain shall be recognized. Such nonrecognition of gain is mandatory. If the conversion is, in whole or in part, into money or property not similar or related in service or use to the property so converted, see paragraph (c) of this section.

(c) *Conversion into money or into dissimilar property.* (1) If property (as a result of its destruction in whole or in part, theft, seizure, or requisition or condemnation or threat or imminence thereof) is compulsorily or involuntarily converted into money or into property not similar or related in service or use to the converted property, the gain, if any, shall be recognized, at the election of the taxpayer, only to the extent that the amount realized upon such conversion exceeds the cost of other property purchased by the taxpayer which is similar or related in service or use to the property so converted, or the cost of stock of a corporation owning such other property which is purchased by the taxpayer in the acquisition of control of such corporation, if the taxpayer purchased such other property, or such stock, for the purpose of replacing the property so converted and during the period specified below.

(2) All of the details in connection with an involuntary conversion of property at a gain (including those relating to the replacement of the converted property, or a decision not to replace, or the expiration of the period for replacement) shall be reported in the return for the taxable year or years in which any of such gain is realized. An election to have such gain recognized only to the extent provided in subparagraph (1) of this paragraph shall be made by including such gain in gross income for such year or years only to such extent. If, at the time of filing such a return, the period within which the converted property must be replaced has expired, or if such an election is not desired, the gain should be included in gross income for such year or years in the regular manner. A failure to so include such gain in gross income in the regular manner shall be deemed to be an election by the taxpayer to have such gain recognized only to the extent provided in subparagraph (1) of this paragraph even though the details in connection with the conversion are not reported in such return. If, after having made an election under section 112 (f) (3), the converted property is not replaced within the required period of time, or replacement is made at a cost lower than was anticipated at the time of the election, or a decision is made not to replace, the tax liability for the year or years for which the election was made shall be recomputed. Such recomputation should be in the form of an "amended return". If a decision is made to make an election under section 112 (f) (3) after the filing of the return and the payment of the tax for the year or years in which any of the gain on an involuntary conversion is realized and before the expiration of the period within which the converted property must be replaced, a claim for credit or refund for such year or years should be filed. If the replacement of the converted property occurs in a year or years in which none of the gain on the conversion is realized, all of the details in connection with such replacement shall be reported in the return for such year or years.

(3) The period referred to above is the period of time commencing with the date of the disposition of the converted property, or the date of the beginning of the threat or imminence of requisition or condemnation of the converted property, whichever is earlier, and ending one year after the close of the first taxable year in which any part of the gain upon the conversion is realized, or at the close of such later date as may be designated pursuant to an application of the taxpayer. Such application shall be made prior to the expiration of the one year after the close of the first taxable year in which any part of the gain upon the conversion is realized. Such application shall be made to the Commissioner, or to such person as he may designate, and shall contain all of the details in connection with the involuntary conversion. No extension of time shall be granted pursuant to such an application unless the taxpayer executes a bond, with such surety as the Commissioner may require, in an amount not in excess of twice the estimated additional income taxes (including interest, penalties, and additions to the tax) which would be payable if an election were not made under this section, and conditioned upon the replacement of the converted property within the extended period of time (including any subsequent extensions granted by the Commissioner or such person as he may designate), or the payment of the additional tax attributable to the gain on the conversion (including interest, penalties, and additions to the tax). Only surety companies holding certificates of authority from the Secretary of the Treasury as acceptable sureties on Federal bonds will be approved as sureties. See § 29.112 (f)–2 with respect to the depositing of bonds or notes of the United States in lieu of sureties.

(4) Property or stock purchased before the disposition of the converted property shall be considered to have been purchased for the purpose of replacing the converted property only if such property or stock is held by the taxpayer on the date of the disposition of the converted property. Property or stock shall be considered to have been purchased only if, but for the provisions of section 113 (a) (9), the unadjusted basis of such property or stock would be its cost to the taxpayer within the meaning of section 113 (a). If the taxpayer's unadjusted basis of the replacement property would be determined, in the absence of section 113 (a) (9), under any of the other numbered paragraphs of section 113 (a), the unadjusted basis of the property would not be its cost within the meaning of section 113 (a). For example, if property similar or related in service or use to the converted property is acquired by gift and its basis is determined under section 113 (a) (2), such property will not qualify as a replacement for the converted property.

(5) If a taxpayer makes an election under section 112 (f) (3), any deficiency, for any taxable year in which any part of the gain upon the conversion is realized, which is attributable to such gain may be assessed at any time prior to the expiration of three years from the date the officer with whom the return for such year has been filed is notified by the taxpayer of the replacement of the converted property or of an intention not to replace, or of a failure to replace, within the required period, notwithstanding the provisions of section 272 (f) or the provisions of any other law or rule of law which would otherwise prevent such assessment. If replacement has been made, such notification shall contain all of the details in connection with such replacement. Such notification should be made in the return for the taxable year or years in which the replacement occurs, or the intention not to replace is formed, or the period for replacement expires, if this return is filed with such officer. If this return is not filed with such officer, then such notification shall be made to such officer at the time of filing this return. If the taxpayer so desires, he may, in either event, also notify such officer prior to the filing of such return.

(6) If a taxpayer makes an election under section 112 (f) (3) and the replacement property or stock was purchased prior to the beginning of the last taxable year in which any part of the gain upon the conversion is realized, any deficiency, for any taxable year ending before such last taxable year, which is attributable to such election may be assessed at any time prior to the expiration of the period within which a deficiency for such last taxable year may be assessed, notwithstanding the provisions of section 272 (f) or 275 or the provisions of any law or rule of law which would otherwise prevent such assessment.

(7) If the taxpayer makes an election under section 112 (f) (3), the gain upon the conversion shall be recognized to the extent that the amount realized upon such conversion exceeds the cost of the replacement property or stock, regardless of whether such amount is realized in one or more taxable years.

(8) See § 29.112 (f)–1 as to when property is similar or related in service or use to other property, and as to the treatment of proceeds of a use and occupancy insurance contract and of special assessments.

PAR. 5. There is inserted immediately after § 29.112 (m)–4, as added by Treasury Decision 5374, approved May 25, 1944, the following:

SEC. 318. GAIN FROM SALE OR EXCHANGE OF TAXPAYER'S RESIDENCE (REVENUE ACT OF 1951, APPROVED OCTOBER 20, 1951)

(a) *Nonrecognition of gain in certain cases.* Section 112 (relating to recognition of gain or loss) is hereby amended by adding at the end thereof the following new subsection:

(n) *Gain from sale or exchange of residence*—(1) *Nonrecognition of gain.* If property (hereinafter in this subsection called "old residence") used by the taxpayer as his principal residence is sold by him and, within a period beginning one year prior to the date of such sale and ending one year after such date, property (hereinafter in this subsection called "new residence") is purchased and used by the taxpayer as his principal residence, gain (if any) from such sale shall be recognized only to the extent that the taxpayer's selling price of the old residence exceeds the taxpayer's cost of purchasing the new residence.

(2) *Rules for application of subsection.* For the purposes of this subsection:

(A) An exchange by the taxpayer of his residence for other property shall be considered as a sale of such residence, and the acquisition of a residence upon the exchange of property shall be considered as a purchase of such residence.

(B) If the taxpayer's residence (as a result of its destruction in whole or in part, theft, or seizure) is compulsorily or involuntarily converted into property or into money, such destruction, theft, or seizure shall be considered as a sale of the residence; and if the residence is so converted into property which is used by the taxpayer as his residence, such conversion shall be considered as a purchase of such property by the taxpayer.

(C) In the case of an exchange or conversion described in subparagraph (A) or (B), in determining the extent to which the selling price of the old residence exceeds the taxpayer's cost of purchasing the new residence, the amount realized by the taxpayer upon such exchange or conversion shall be considered the selling price of the old residence.

(D) A residence any part of which was constructed or reconstructed by the taxpayer shall be considered as purchased by the taxpayer. In determining the taxpayer's cost of purchasing a residence, there shall be included only so much of his cost as is attributable to the acquisition, construction, reconstruction, and improvements made which are properly chargeable to capital account, during the period specified in paragraph (1).

(E) If a residence is purchased by the taxpayer prior to the date of his sale of the old residence, the purchased residence shall not be treated as his new residence if sold or otherwise disposed of by him prior to the date of the sale of the old residence.

(F) If the taxpayer, during the period described in paragraph (1), purchases more than one residence which is used by him as his principal residence at some time within one year after the date of the sale of the old residence, only the last of such residences so used by him after the date of such sale shall constitute the new residence. If within the one year referred to in the preceding sentence property used by the taxpayer as his principal residence is destroyed, stolen, seized, requisitioned, or condemned, or is sold or exchanged under threat or imminence thereof, then for the purposes of the preceding sentence such one year shall be considered as ending with the date of such destruction, theft, seizure, requisition, condemnation, sale, or exchange.

(G) In the case of a new residence the construction of which was commenced by the taxpayer prior to the expiration of one year after the date of the sale of the old residence, the period specified in paragraph (1), and the one year referred to in subparagraph (F) of this paragraph, shall be considered as including a period of 18 months beginning with the date of the sale of the old residence.

(3) *Limitation.* The provisions of paragraph (1) shall not be applicable with respect to the sale of the taxpayer's residence if within one year prior to the date of such sale the taxpayer sold at a gain other property used by him as his principal residence, and any part of such gain was not recognized by reason of the provisions of paragraph (1). For the purposes of this paragraph, the destruction, theft, seizure, requisition, or condemnation of property or the sale or exchange of property under threat or imminence thereof, shall not be considered as a sale of such property.

(4) *Basis of new residence.* Where the purchase of a new residence results, under paragraph (1), in the nonrecognition of gain upon the sale of an old residence, in determining the adjusted basis of the new residence as of any time following the sale of the old residence, the adjustments to basis shall include a reduction by an amount equal to the amount of the gain not so recognized upon the sale of the old residence. For this purpose, the amount of the gain not so recognized upon the sale of the old residence includes only so much of such gain as is not recognized by reason of the cost, up to such time, of purchasing the new residence.

(5) *Tenant-stockholder in a cooperative apartment corporation.* For the purposes of this subsection, section 113 (b) (1) (K), and section 117 (h) (7), references to property used by the taxpayer as his principal residence, and references to the residence of a taxpayer, shall include stock held by a tenant-stockholder (as defined in section 23 (z) (2)) in a cooperative apartment (as defined in such section) if—

(A) In the case of stock sold, the apartment which the taxpayer was entitled to occupy as such stockholder was used by him as his principal residence, and

(B) In the case of stock purchased, the taxpayer used as his principal residence the apartment which he was entitled to occupy as such stockholder.

(6) *Husband and wife.* If the taxpayer and his spouse, in accordance with regulations which shall be prescribed by the Secretary pursuant to this paragraph, consent to the application of subparagraph (B) of this paragraph, then—

(A) For the purposes of this subsection, the words "taxpayer's selling price of the old residence" shall mean the selling price (of the taxpayer, or of the taxpayer and his spouse) of the old residence, and the words "taxpayer's cost of purchasing the new residence" shall mean the cost (to the taxpayer, his spouse, or both) of purchasing the new residence (whether held by the taxpayer, his spouse, or the taxpayer and his spouse); and

(B) So much of the gain upon the sale of the old residence as is not recognized solely by reason of this paragraph, and so much of the adjustment under paragraph (4) to the basis of the new residence as results solely from this paragraph, shall be allocated between the taxpayer and his spouse as provided in such regulations.

This paragraph shall apply only if the old residence and the new residence are each

used by the taxpayer and his spouse as their principal residence. In case the taxpayer and his spouse do not consent to the application of subparagraph (B) of this paragraph, then the recognition of gain upon the sale of the old residence shall be determined under this subsection without regard to the rules provided in this paragraph.

(7) *Statute of limitations.* If the taxpayer during a taxable year sells at a gain property used by him as his principal residence, then—

(A) The statutory period for the assessment of any deficiency attributable to any part of such gain shall not expire prior to the expiration of three years from the date the Secretary is notified by the taxpayer (in such manner as the Secretary may by regulations prescribe) of—

(i) The taxpayer's cost of purchasing the new residence which the taxpayer claims results in nonrecognition of any part of such gain,

(ii) The taxpayer's intention not to purchase a new residence within the period specified in paragraph (1), or

(iii) A failure to make such purchase within such period; and

(B) Such deficiency may be assessed prior to the expiration of such three-year period notwithstanding the provisions of any other law or rule of law which would otherwise prevent such assessment."

* * * * *

(c) *Effective date.* The amendments made by this section shall be applicable to taxable years ending after December 31, 1950, but the provisions of section 112 (n) (1) and (6) of the Internal Revenue Code shall apply only with respect to residences sold (within the meaning of such section) after such date.

PUBLIC LAW 567, 82D CONGRESS APPROVED JULY 16, 1952

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That section 112 (n) of the Internal Revenue Code (relating to nonrecognition of gain from sale or exchange of residence) is hereby amended by adding at the end thereof the following new paragraph:

(8) *Members of Armed Forces.* The running of any period of time specified in paragraph (1) or (2) (other than the one year referred to in paragraph (2) (F)) of this subsection shall be suspended during any time that the taxpayer (or his spouse if the old residence and the new residence are each used by the taxpayer and his spouse as their principal residence) serves on extended active duty with the Armed Forces of the United States after the date of the sale of the old residence and before January 1, 1954, except that any such period as so suspended shall not extend beyond the date four years after the date of the sale of the old residence. For the purpose of this paragraph, the term "extended active duty" means any period of active duty pursuant to a call or order to such duty for a period in excess of ninety days or for an indefinite period.

SEC. 2. The amendment made by the first section of this Act shall be applicable to taxable years ending after December 31, 1950, with respect to residences sold (within the meaning of section 112 (n) of the Internal Revenue Code) after such date.

* * * * *

§ 29.112 (n)-1 *Gain from sale or exchange of residence*—(a) *In general.* Gain from a sale after December 31, 1950, of property used by the taxpayer as his principal residence (referred to in this section as the "old residence") will not be recognized if the taxpayer within a period beginning one year prior to the date of such sale and ending one year after such date purchases property and uses it as his principal residence (referred to in this section as the "new residence") except to the extent that the taxpayer's selling price of the old residence exceeds the taxpayer's cost of purchasing the new residence. In the case of a new residence the construction of which was commenced by the taxpayer at any time prior to the expiration of one year after the date of the sale of the old residence, the one year after the sale of the old residence referred to in the preceding sentence shall be considered as including a period of 18 months beginning with the date of the sale of the old residence. Such nonrecognition of gain is mandatory. This section applies only with respect to gains; losses from sales of property used by the taxpayer as his principal residence are recognized or not recognized without regard to this section.

(b) *Rules for application of section*—(1) *Property used by the taxpayer as his principal residence.* (i) Whether or not property is used by the taxpayer as his residence, and whether or not property is used by the taxpayer as his principal residence (in the case of a taxpayer using more than one property as a residence), depends upon all of the facts and circumstances in each individual case, including the bona fides of the taxpayer. The mere fact that property is, or has been, rented is not determinative that such property is not used by the taxpayer as his principal residence. For example, if the taxpayer purchases his new residence before he sells his old residence, the fact that he temporarily rents out the new residence during the period before he vacates the old residence may not, in the light of all the facts and circumstances in the case, prevent the new residence from being considered as property used by the taxpayer as his principal residence. Property used by the taxpayer as his principal residence may include a houseboat, a house trailer, or stock held by a tenant-stockholder in a cooperative apartment corporation (as those terms are defined in section 23 (z) (2)), if the apartment which the taxpayer is entitled to occupy as such stockholder is used by him as his principal residence. Property used by the taxpayer as his principal residence does not include personal property such as a piece of furniture, a radio, etc., which, in accordance with the applicable local law, is not a fixture.

(ii) Where part of a property is used by the taxpayer as his principal residence and part is used for other purposes, an allocation must be made to determine the application of this section. If the old residence is used only partially for residential purposes, only that part of the gain allocable to the residential portion may be not recognized under this section and only an amount allocable to the selling price of such portion need be reinvested in the new residence in order to have the gain allocable to such portion not recognized under this section. If the new residence is used only partially for residential purposes, only so much of its cost as is allocable to the residential portion may be counted as the cost of purchasing the new residence.

(2) *Sale of residence.* For the purpose of this section, an exchange by the taxpayer of his residence for other property shall be considered as a sale of such residence. Also, if the taxpayer's residence (as a result of its destruction in whole or in part, theft, seizure, requisition or condemnation) is compulsorily or involuntarily converted into money or property, the destruction, theft, seizure, requisition or condemnation shall be considered as a sale of such residence.

(3) *Purchase of residence.* For the purpose of this section, the acquisition of a residence upon the exchange of property shall be considered as a purchase of such residence. Also, the acquisition of a residence upon the compulsory or involuntary conversion of the taxpayer's residence as the result of its destruction in whole or in part, theft, seizure, requisition or condemnation shall be considered to be a purchase of the residence. A residence any part of which was constructed or reconstructed by the taxpayer shall be considered as purchased by the taxpayer, but the mere improvement of a residence, not amounting to reconstruction, does not constitute a purchase of a residence.

(4) *Selling price of old residence.* The taxpayer's selling price of the old residence includes the amount of any mortgage, trust deed, or other indebtedness to which such property is subject in the hands of the purchaser whether or not the purchaser assumed such indebtedness. Such selling price also includes the face amount of any liabilities of the purchaser which are part of the consideration for the sale. Commissions and other selling expenses paid or incurred by the taxpayer on the sale of the old residence are not to be deducted or taken into account in determining such selling price. In the case of an exchange or conversion which is considered as a sale under this section, the amount realized by the taxpayer upon such exchange or conversion shall be considered to be the taxpayer's selling price of the old residence. As to what constitutes the amount realized, see § 29.111-1.

(5) *Cost of purchasing new residence.* The taxpayer's cost of purchasing the new residence also includes such indebtedness to which the property purchased is subject at the time of purchase whether or not assumed by the taxpayer (including purchase-money mortgages, etc.) and the face amount of any liabilities of the taxpayer which are part of the consideration for the purchase. Commissions and other purchasing expenses paid or incurred by the taxpayer on the purchase of the new residence are to be included in determining such cost. In the case of an acquisition of a residence upon an exchange or conversion which is considered as a purchase under this section, the fair market value of the new residence shall be considered as the taxpayer's cost of purchasing the new residence. The taxpayer's cost of purchasing the new residence includes only so much of such cost as is attributable to acquisition, construction, reconstruction, or improvements made within the two-year or 30 months period of time, as the case may be, in which the purchase and use of the new residence must

be made in order to have gain on the sale of the old residence not recognized under this section. Such cost also includes only such amounts as are properly chargeable to capital account rather than to the current expense. As to what constitutes capital expenditures, see § 29.24–2. Where any part of the new residence is acquired by the taxpayer other than by purchase, the value of such part is not to be included in determining the taxpayer's cost of the new residence. For example, if the taxpayer acquires a residence by gift or inheritance, and spends $20,000 in reconstructing such residence, only such $20,000 may be treated as his cost of purchasing the new residence.

(6) *Selling price and cost of residence in the case of husband and wife.* (i) If the taxpayer and his spouse file the consent referred to in this subdivision, then the "taxpayer's selling price of the old residence" shall mean the taxpayer's or the taxpayer and his spouse's selling price of the old residence, and the "taxpayer's cost of purchasing the new residence" shall mean the cost to the taxpayer, or to his spouse, or to both of them, of purchasing the new residence, whether such new residence is held by the taxpayer, or his spouse, or both. Such consent may be filed only if the old residence and the new residence are each used by the taxpayer and his same spouse as their principal residence. If the taxpayer and his spouse do not file such a consent, the recognition of gain upon sale of the old residence shall be determined under this section without regard to the foregoing.

(ii) The consent referred to above is a consent by the taxpayer and his spouse to have the basis of the interest of either of them in the new residence reduced from what it would have been but for the filing of such consent by an amount by which the gain of either of them on the sale of his interest in the old residence is not recognized solely by reason of the filing of such consent. Such reduction in basis is applicable to the basis of the new residence, whether such basis is that of the husband, of the wife, or divided between them. If the basis is divided between the husband and wife, the reduction in basis shall be divided between them in the same proportion as the basis (determined without regard to such reduction) is divided between them. Such consent shall be filed with the officer with whom the return for the taxable year or years in which the gain from the sale of the old residence is realized has been filed. The following examples will illustrate the application of this rule:

*Example (1).* A taxpayer, in 1951, sells for $10,000 the principal residence of himself and his wife, which he owns individually and which has an adjusted basis to him of $5,000. Within a year after such sale he and his wife contribute $5,000 each from their separate funds for the purchase of their new principal residence which they hold as tenants in common, each owning an undivided one-half interest therein. If the taxpayer and his wife file the required consent, the gain of $5,000 upon the sale of the old residence will not be recognized to the taxpayer, and the adjusted basis of the taxpayer's interest in the new residence will be $2,500 and the adjusted basis of the taxpayer's wife's interest in such property will be $2,500.

*Example (2).* A taxpayer and his wife, in 1951, sell for $10,000 their principal residence, which they own as joint tenants and which has an adjusted basis of $2,500 to each of them ($5,000 together). Within a year after such sale, the wife spends $10,000 of her own funds in the purchase of a principal residence for herself and the taxpayer and takes title in her name only. If the taxpayer and his wife file the required consent, the adjusted basis to the wife of the new residence shall be $5,000, and the gain of the taxpayer of $2,500 upon the sale of the old residence will not be recognized. The wife, as a taxpayer herself, will have her gain of $2,500 on the sale of the old residence not recognized under the general rule.

(c) *Basis of new residence.* Where the purchase of a new residence results, under this section, in the nonrecognition of any part of the gain realized upon the sale of an old residence, then, in determining the adjusted basis of the new residence as of any time following the sale of old residence, the adjustments to basis shall include a reduction by an amount equal to the amount of the gain which was not recognized upon the sale of the old residence. Such a reduction is not to be made for the purpose of determining the adjusted basis of the new residence as of any time preceding the sale of the old residence. For the purpose of this determination, the amount of the gain not recognized under this section upon the sale of the old residence includes only so much of the gain is not recognized because of the taxpayer's cost, up to the date of the determination of the adjusted basis, of purchasing the new residence. The following example will illustrate this rule:

*Example (3).* On January 1, 1951, the taxpayer buys a new residence for $10,000. On March 1, 1951, he sells for $15,000 his old residence which has an adjusted basis to him of $5,000. During April a wing is constructed on the new house at a cost of $5,000 and in May he builds a garage at a cost of $2,000. The adjusted basis of the new residence is $10,000 during January and February, $5,000 during March and April, and $7,000 following the completion of the construction in May.

(d) *Limitations on application of section.* If a residence is purchased by the taxpayer prior to the date of the sale of the old residence, the purchased residence shall, in no event, be treated as a new residence if such purchased residence is sold or otherwise disposed of by him prior to the date of the sale of the old residence. And, if the taxpayer, during the period within which the purchase and use of the new residence must be made in order to have any gain on the sale of the old residence not recognized under this section, purchases more than one property which is used by him as his principal residence during the one year (or 18 months in the case of the construction of the new residence) succeeding the date of the sale of the old residence, only the last of such properties shall be considered a new residence. However, if the taxpayer's new residence is destroyed, stolen, seized, requisitioned, condemned, or sold or exchanged under the threat or imminence of requisition or condemnation within such year (or 18 months) succeeding the sale of the old residence, then, for the purpose of the preceding sentence, such year (or 18 months) is deemed to end on the date of the destruction, theft, seizure, requisition, condemnation, sale, or exchange. If within one year prior to the date of the sale of the old residence, the taxpayer sold other property used by him as his principal residence at a gain, and any part of such gain was not recognized under this section, this section shall not apply with respect to the sale of the old residence. For the purpose of the preceding sentence, however, the destruction, theft, seizure, requisition, condemnation, or sale or exchange under threat or imminence of requisition or condemnation shall not be considered as a sale. The following example will illustrate these rules:

*Example (4).* A taxpayer sells his old residence on January 15, 1951, and purchases a new residence on February 15, 1951. On March 15, 1951, he sells the new residence and purchases a second new residence on April 15, 1951. The gain on the sale of the old residence on January 15, 1951, will not be recognized except to the extent to which the taxpayer's selling price of the old residence exceeds the cost of purchasing the second new residence purchased on April 15, 1951. Gain on the sale of the first new residence on March 15, 1951, will be recognized. If, instead of selling the first new residence on March 15, 1951, such residence had been destroyed by fire on that date and insurance proceeds in cash had been received as a result thereof, the gain on the sale of the old residence on January 15, 1951, will not be recognized except to the extent to which the taxpayer's selling price of the old residence exceeds his cost of purchasing the new residence purchased on February 15, 1951. And, the gain on the involuntary conversion by fire of the first new residence on March 15, 1951, will not be recognized except to the extent to which the amount realized from such conversion exceeds the taxpayer's cost of purchasing the second new residence purchased on April 15, 1951.

(e) *Statute of limitations.* (1) Whenever a taxpayer sells property used as his principal residence at a gain, the statutory period prescribed in section 275 for the assessment of any deficiency attributable to any part of such gain will not expire prior to the expiration of three years from the date the officer, with whom the return for the taxable year or years in which the gain from the sale of the old residence is realized has been filed, is notified by the taxpayer (i) of the cost of purchasing the new residence which the taxpayer claims results in the nonrecognition of any part of such gain, or (ii) of the taxpayer's intention not to, or failure to, purchase a new residence within the period when such a purchase will result in the nonrecognition of any part of such gain. Such a deficiency may be assessed prior to the expiration of such three-year period notwithstanding the provisions of any other law or rule of law which might otherwise bar such assessment.

(2) Such notification shall be made in the return for the taxable year or years in which the purchase of the new residence occurs, or the intention not to make such a purchase is formed, or the period for the replacement expires if this

return is filed with such officer. If this return is not filed with such officer, then such notification shall be made to such officer at the time of filing this return. If the taxpayer so desires, he may, in either event, also notify such officer prior to the filing of this return. Such notification shall contain all of the details in connection with the sale of the residence and, if applicable, the purchase of the new residence. If an intention not to replace is formed, or if the period for replacement expires, or if the cost of purchasing the new residence is less than the selling price of the old residence, the recognizable gain shall be included in the gross income for the taxable year or years in which such gain was realized; a recomputation in the form of an "amended return" should be made for this purpose if necessary.

(f) *Members of Armed Forces.* (1) The running of the one-year (or 18 months in the case of the construction of the new residence) period, specified in paragraph (a) of this section, after the sale of the old residence within which the purchase and use of a new residence may result in the nonrecognition of gain on such sale shall be suspended during any time that the taxpayer serves on extended active duty in the Armed Forces of the United States after the date of the sale of the old residence and before January 1, 1954. Any such period as so suspended, however, shall not extend beyond the date four years after the date of the sale of the old residence. For example, if the taxpayer is on extended active duty with the army from January 1, 1951, to December 31, 1953, and if he sold his old residence on January 1, 1951, the latest date on which the taxpayer may use a new residence constructed by him and have any part of the gain on the sale of the old residence not recognized under this section is January 1, 1955, the date four years after the date of the sale of the old residence.

(2) This suspension covers not only the Armed Forces service of the taxpayer but if the taxpayer and his same spouse used both the old and the new residences as their principal residence, then the extension applies in like manner to the time the taxpayer's spouse is on extended active duty with the Armed Forces of the United States.

(3) The time during which the running of the period is suspended is part of such period. Thus, construction costs during such time are includible in the cost of purchasing the new residence under paragraph (b) (5) of this section.

(4) The running of the one-year (or 18 month) periods referred to in paragraph (d) of this section is not suspended, nor is the running of the one-year period prior to the date of the sale of the old residence within which the new residence may be purchased in order to have gain on the sale of the old residence not recognized under this section.

(5) The term "extended active duty" means any period of active duty which is served pursuant to a call or order to such duty for a period in excess of 90 days or for an indefinite period. If the call or order is for a period of more than 90 days, it is immaterial that the time served pursuant to such call or order is less than 90 days, if the reason for such shorter period of service occurs after the beginning of such duty. As to what constitutes active service as a member of the Armed Forces of the United States, see § 29.22 (b) (13)–2. As to who are members of the Armed Forces of the United States, see § 29.3797–11.

PAR. 6. There is inserted immediately preceding § 29.113 (a) (9)–1 the following:

SEC. 318. GAIN FROM SALE OR EXCHANGE OF TAXPAYER'S RESIDENCE (REVENUE ACT OF 1951, APPROVED OCTOBER 20, 1951).

* * * * *

(b) *Technical amendments.*

* * * * *

(2) Section 113 (a) (9) (relating to basis of property acquired as a result of involuntary conversions) is hereby amended by adding at the end thereof the following: "This paragraph shall not apply in respect of property acquired as a result of a compulsory or involuntary conversion of property used by the taxpayer as his principal residence if the destruction, theft, seizure, requisition, or condemnation of such residence, or the sale or exchange of such residence under threat or imminence thereof, occurred after December 31, 1950."

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SEC. 2. Paragraph (9) of section 113 (a) of the Internal Revenue Code (relating to unadjusted basis of property acquired as the result of an involuntary conversion) is hereby amended by striking out "section 112 (f)" and inserting in lieu thereof "section 112 (f) (1) or (2)", and by adding at the end of such paragraph the following new sentence: "In the case of property purchased by the taxpayer which resulted, under the provisions of section 112 (f) (3), in the nonrecognition of any part of the gain realized as the result of a compulsory or involuntary conversion, the basis shall be the cost of such property decreased in the amount of the gain not so recognized; and if the property purchased consists of more than one piece of property, the basis determined under this sentence shall be allocated to the purchased properties in proportion to their respective costs."

SEC. 3. The amendments made by the first two sections of this Act shall be applicable only with respect to taxable years ending after December 31, 1950, except that the provisions of section 112 (f) (3), and the provisions of section 113 (a) (9), of the Internal Revenue Code as amended by this Act shall also be applicable to any taxable year ending prior to January 1, 1951, in which (a) any gain was realized upon the conversion of property and the disposition of such converted property occurred (within the meaning of such section 112 (f) (3)) after December 31, 1950, or (b) the basis of property is affected by an election made under the provisions of section 112 (f) (3) of such code.

* * * * *

PAR. 7. Section 29.113 (a) (9)–1 is hereby amended as follows:

(A) By inserting immediately after the words "The provisions of" therein the following "the first sentence of", and by inserting after the word "*Example*" therein the following "*(1)*".

(B) By adding at the end thereof the following:

The provisions of the last sentence of section 113 (a) (9) may be illustrated by the following example:

*Example* (2). A taxpayer realizes $22,000 from the involuntary conversion of his barn; the adjusted basis of the barn to him was $10,000, and he spent $20,000 for a new barn which resulted in the nonrecognition of $10,000 of the $12,000 gain on the conversion. The unadjusted basis of the new barn to the taxpayer would be $10,000—the cost of the new barn ($20,000) less the amount of the gain not recognized on the conversion ($10,000). The unadjusted basis of the new barn would not be a substituted basis in the hands of the taxpayer within the meaning of sections 113 (b) (2) (B) and § 29.113 (b) (2)–1. If the replacement of the converted barn had been made by the purchase of two smaller barns which, together, were similar or related in service or use to the converted barn and which cost $8,000 and $12,000, respectively, then the basis of the two barns would be $4,000 and $6,000, respectively, the cost of each barn ($8,000 and $12,000) less in each case the proportion of the gain not recognized on the conversion ($10,000) that the cost of each barn bears to the cost of both barns $\left(\frac{8,000}{20,000} \text{ and } \frac{12,000}{20,000}\right)$.

PAR. 8. There is inserted immediately preceding § 29.113 (b) (1)–1 the following:

SEC. 318. GAIN FROM SALE OR EXCHANGE OF TAXPAYER'S RESIDENCE (REVENUE ACT OF 1951, APPROVED OCTOBER 20, 1951)

* * * * *

(b) *Technical amendments.*—

* * * * *

(3) Section 113 (b) (1) (relating to adjusted basis of property) is hereby amended by adding at the end thereof the following new subparagraph:

(K) in the case of a residence the acquisition of which resulted, under the provisions of section 112 (n), in the nonrecognition of any part of the gain realized upon the sale, exchange, or involuntary conversion of another residence, to the extent provided in section 112 (n) (4).

* * * * *

PAR. 9. Section 29.113 (b) (1)–1, as amended by Treasury Decision 5873, approved December 7, 1951, is hereby amended by adding at the end thereof the following new paragraph (k):

(k) For the adjustments to basis of a residence because its acquisition resulted, under the provisions of section 112 (n), in the nonrecognition of any part of the gain realized upon the sale, exchange, or involuntary conversion of another residence, see § 29.112 (n)–1.

PAR. 10. There is inserted immediately preceding § 29.117–1 the following:

SEC. 318. GAIN FROM SALE OR EXCHANGE OF TAXPAYER'S RESIDENCE (REVENUE ACT OF 1951, APPROVED OCTOBER 20, 1951).

* * * * *

(b) *Technical amendments.*

* * * * *

(4) Section 117 (h) (relating to determination of holding period) is hereby amended by adding at the end thereof the following new paragraph:

(7) In determining the period for which the taxpayer has held a residence, the acquisition of which resulted under section 112 (n) in the nonrecognition of any part of the gain realized on the sale, exchange, or involuntary conversion of another residence, there shall be included the period for which such other residence had been held as of the date of such sale, exchange, or involuntary conversion.

* * * * *

PAR. 11. Section 29.117–4 is hereby amended by adding at the end thereof the following new paragraph (d):

(d) The period for which the taxpayer has held a residence, the acquisition of which resulted, under the provisions of section 112 (n), in the nonrecognition of any part of the gain realized on the sale, exchange, or involuntary conversion of another residence, shall include the period for which such other residence had been held as of the date of such sale, exchange, or involuntary conversion. See § 29.112 (n)–1.

PAR. 12. There is inserted immediately preceding § 29.275–1 the following:

SEC. 318. GAIN FROM SALE OR EXCHANGE OF TAXPAYER'S RESIDENCE (REVENUE ACT OF 1951, APPROVED OCTOBER 20, 1951).

* * * * *

(b) *Technical amendments.*

* * * * *

(5) Section 276 (relating to period of limitation upon assessment and collection) is hereby amended by adding at the end thereof the following:

(e) *Gain upon sale or exchange of residence.* In the case of a deficiency described in section 112 (n) (7), such deficiency may be assessed at any time prior to the expiration of the time therein provided.

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* * * * *

(b) Section 276 of the Internal Revenue Code (relating to period of limitation upon assessment and collection) is hereby amended by adding at the end thereof the following:

(f) *Involuntary conversion.* In the case of a deficiency described in section 112 (f) (3) (C) or (D), such deficiency may be assessed at any time prior to the expiration of the time therein provided.

* * * * *

PAR. 13. Section 29.275–1, as amended by Treasury Decision 5924, approved August 4, 1952, is hereby amended by inserting immediately preceding the penultimate paragraph thereof the following:

(s) In the case of a deficiency described in section 112 (n) (7), such deficiency may be assessed at any time prior to the expiration of the time therein provided. See § 29.112 (n)–1.

(t) In the case of a deficiency described in section 112 (f) (3) (C) or (D), such deficiency may be assessed at any time prior to the expiration of the time therein provided. See § 29.112 (f)–3.

[F. R. Doc. 52–13456; Filed, Dec. 19, 1952; 8:58 a. m.]

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## [ 26 CFR Part 29 ]

### INCOME TAX; TAXABLE YEARS BEGINNING AFTER DECEMBER 31, 1941

### TAXATION OF INCOME OF FAMILY PARTNERSHIPS

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 thirty 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 S. GRAHAM,
*Acting Commissioner of Internal Revenue.*

In order to conform Regulations 111 (26 CFR Part 29) to section 340 of the Revenue Act of 1951, approved October 20, 1951, such regulations are hereby amended as follows:

PARAGRAPH 1. Section 29.113 (a) (13)–1 and § 29.181–1 are each amended by adding at the end thereof the following: "For rules as to allocation of partnership income in the case of family partnerships, see section 191 and the regulations thereunder."

PAR. 2. There is inserted immediately after § 29.190–1, as amended by Treasury Decision 5851, approved August 10, 1951, the following:

SEC. 340. FAMILY PARTNERSHIPS (REVENUE ACT OF 1951, APPROVED OCTOBER 20, 1951).

(a) *Definition of partner.* Section 3797 (a) (2) is hereby amended by adding at the end thereof the following: "A person shall be recognized as a partner for income tax purposes if he owns a capital interest in a partnership in which capital is a material income-producing factor, whether or not such interest was derived by purchase or gift from any other person."

(b) *Allocation of partnership income.* Supplement F of chapter 1 is hereby amended by adding at the end thereof the following new section:

SEC. 191. FAMILY PARTNERSHIPS.

In the case of any partnership interest created by gift, the distributive share of the donee under the partnership agreement shall be includible in his gross income, except to the extent that such share is determined without allowance of reasonable compensation for services rendered to the partnership by the donor, and except to the extent that the portion of such share attributable to donated capital is proportionately greater than the share of the donor attributable to the donor's capital. The distributive share of a partner in the earnings of the partnership shall not be diminished because of absence due to military service. For the purpose of this section, an interest purchased by one member of a family from another shall be considered to be created by gift from the seller, and the fair market value of the purchased interest shall be considered to be donated capital. The "family" of any individual shall include only his spouse, ancestors, and lineal descendants, and any trust for the primary benefit of such persons.

(c) *Effective date.* The amendments made by this section shall be applicable with respect to taxable years beginning after December 31, 1950. The determination as to whether a person shall be recognized as a partner for income tax purposes for any taxable year beginning before January 1, 1951, shall be made as if this section had not been enacted and without inferences drawn from the fact that this section is not expressly made applicable with respect to taxable years beginning before January 1, 1951. In applying this subsection where the taxable year of any family partner is different from the taxable year of the partnership—

(1) If a taxable year of the partnership beginning in 1950 ends within or with, as to all of the family partners, taxable years which begin in 1951, then the amendments made by this section shall be applicable with respect to all distributive shares of income derived by the family partners from such taxable year of the partnership beginning in 1950; and

(2) If a taxable year of the partnership ending in 1951 ends within or with a taxable year of any family partner which began in 1950, then the amendments made by this section shall not be applicable with respect to any of the distributive shares of income derived by the family partners from such taxable year of the partnership.

§ 29.191–1 *Family partnerships*—(a) *In general*—(1) *Introduction.* The production of income by a partnership is attributable to the capital or services, or both, contributed by the partners. The provisions of Supplement F, which govern the taxation of the income of individuals carrying on busniess in partnership, are to be read in the light of their relationship to section 22 (a), which requires that income be taxed to the person who earns it through his own labor and skill and the utilization of his own capital.

(2) *Recognition of donee as partner.* With respect to partnerships in which capital is a material income-producing factor, section 340 (a) of the Revenue Act of 1951 amends section 3797 (a) (2) (dealing with definition of partnership and partner) to provide that a person shall be recognized as a partner for income tax purposes for taxable years beginning after December 31, 1950, if he owns a capital interest in such a partnership whether or not such interest is derived by purchase or gift from any other person. In the case of any partnership in which capital is a material income-producing factor, if any capital interest in such partnership is created by gift, section 191, as added by section 340 (b) of the Revenue Act of 1951, provides for allocation of the partnership income where the distributive share of a donee partner under the partnership agreement is determined without allowance of reasonable compensation for services rendered to the partnership by the donor or is proportionately greater than the share of the donor attributable to the donor's capital. For rules of allocation, see § 29.191–2.

(3) *Requirement of complete transfer to donee.* A donee or purchaser of a capital interest in a partnership is not recognized as a partner under the principles of section 3797 (a) (2) unless the capital interest is acquired in a bona fide transaction, not a mere sham for tax avoidance purposes or otherwise, and the donee or purchaser is the real owner of such interest. To be recognized, a transfer must vest dominion and control of the partnership interest in the transferee. The existence of such dominion and control in the donee is to be determined from all the pertinent facts and circumstances. A transfer is not recognized if the transferor retains such incidents of ownership that the transferee

has not acquired full and complete ownership of the partnership interest. Transactions between members of a family will be closely scrutinized, and in the case of such transactions the circumstances at the time of a purported transfer and during the periods preceding and following it will be taken into consideration in determining the bona fides or lack of bona fides of the purported gift or sale. A partnership may be recognized for income tax purposes as to some alleged partners but not as to others.

(4) *Capital as a material income-producing factor.* The determination as to whether capital is a material income-producing factor, for purposes of section 3797 (a) (2), must be made by reference to all the relevant facts of the individual case. Capital is a material income-producing factor if a substantial portion of the gross income of the business is attributable to the employment of capital in the business conducted by the partnership. In general, capital is not a material income-producing factor where the income of the business consists principally of fees, commissions or other compensation for personal services performed by members or employees of the partnership. On the other hand, capital is ordinarily a material income-producing factor if the operation of the business requires substantial inventories or a substantial investment in plant, machinery, or equipment.

(5) *Capital interest in a partnership.* For purposes of sections 191 and 3797 (a) (2), a capital interest in a partnership means a proprietary interest in assets used in the partnership business, which interest is distributable to the owner of the capital interest upon his withdrawal from the partnership or upon dissolution or liquidation of the partnership. The mere right to participate in the earnings of a partnership is not a capital interest in the partnership.

(6) *Taxable years affected.* Section 340 of the Revenue Act of 1951, which added section 191 and amended section 3797 (a) (2), is effective for taxable years beginning after December 31, 1950, and expressly provides that no inferences as to family partnerships with respect to taxable years beginning prior to January 1, 1951, are to be drawn from the enactment of such section. If the taxable year of any family partner is different from that of the partnership, the amendments made by section 340 will apply to all distributive shares of income derived by family partners from a fiscal year of the partnership beginning in 1950 if it ends with or within taxable years of all the family partners which began in 1951, but will not apply in the case of a fiscal year of the partnership ending in 1951 which ends with or within a taxable year of any family partner which began in 1950.

(b) *Basic tests as to ownership*—(1) *In general.* Whether an alleged partner in a gift capital case is the real owner of the capital interest attributed to him and whether the donee has dominion and control over his or her interest, must be ascertained from all the facts and circumstances of the particular case. Isolated facts should not be considered determinative; the reality of the donee's ownership is to be determined in the light of the transaction as a whole. The execution of legally sufficient and irrevocable deeds or other instruments of gift under State law is a factor to be taken into account but is not determinative of ownership in the donee. The reality of the transfer and of the donee's ownership of the property attributed to him are to be ascertained from the conduct of the parties with respect to the alleged gift and not by any mechanical or formulistic test. Some of the more important factors to be considered in determining whether the donee has acquired ownership of the capital interest in a partnership are indicated in subparagraphs (2) to (10) of this paragraph.

(2) *Retained controls.* The donor may have retained such controls of the interest which he has purported to transfer to the donee that the donor should be treated as remaining the substantial owner of the interest. Controls of particular significance include, for example, the following:

(i) Retention of control of the distribution of income or restrictions on the distribution of income other than amounts retained in the partnership annually with the consent of the partners (including the donee partner) for the reasonable needs of the business.

(ii) Limitation of the right of the donee to withdraw or sell his interest in the partnership at his discretion without financial detriment.

(iii) Retention of control of assets essential to the business (for example, through retention of assets leased to the alleged partnership).

(iv) Retention of management powers inconsistent with normal relationships among partners. Retention by the donor of control of business management or of voting control, such as is common in ordinary business relationships, is not by itself to be considered as inconsistent with normal relationships among partners provided the donee is free to withdraw his interest without financial detriment at his discretion. The donee shall not be considered free to withdraw his interest unless, considering all the facts, it is evident that the donee is independent of the donor and has such maturity and understanding of his rights as to be capable of deciding to exercise, and of exercising, his right to withdraw his capital interest from the partnership.

The existence of some of the indicated controls, though amounting to less than substantial ownership retained by the donor, may be considered along with other facts and circumstances as tending to show the lack of reality of the partnership interest of the donee.

(3) *Indirect controls.* Controls inconsistent with ownership by the donee may be exercised indirectly as well as directly, for example, through a separate business organization, estate, trust, individual, or other partnership. Where such indirect controls exist, the reality of the donee's interest will be determined as if such controls were exercisable directly. A general passive acquiescence of the donee in the will of the donor, as evidenced by the actual conduct of the parties, may be the equivalent of expressly retained controls.

(4) *Participation in management.* Substantial participation by the donee in the control and management of the business (including participation in the major policy decisions affecting the business) is strong evidence of a donee partner's exercise of the dominion and control over his interest. Such participation presupposes sufficient maturity and experience on the part of the donee to deal with the business problems of the partnership.

(5) *Income distributions.* The actual distribution to a donee partner of all or the major portion of his distributive share of the business income for the sole benefit and use of the donee is substantial evidence of the reality of the donee's interest provided the donor has not retained controls inconsistent with real ownership in the donee. Amounts distributed are not considered to be used for the donee's sole benefit if, for example, they are deposited, loaned, or invested in such ways that the donor controls or can control the use or enjoyment of such funds.

(6) *Conduct of partnership business.* In determining the reality of the donee's ownership of a capital interest in a partnership, consideration shall be given to whether the donee is actually treated as a partner in the operation of the business. It is of principal importance for this purpose whether the donee has been held out publicly as a partner in the conduct of the business, in relations with customers, and in securing financing for the partnership through banks or trade channels. Other factors of significance in this connection include:

(i) Compliance with local partnership, fictitious name, and business registration statutes.

(ii) Control of business bank accounts.

(iii) Recognition of the donee's interest in appropriate capital and drawing accounts.

(iv) Recognition of the donee's interest in insurance policies, leases, and other business contracts and in litigation affecting business.

However, despite formal compliance with the factors mentioned in this subparagraph, other circumstances may indicate that the donor has retained substantial ownership of the interest purportedly transferred to the donee.

(7) *Trustees as partners.* A trustee may be recognized as a partner for income tax purposes under the principles relative to family partnerships generally as applied to the particular facts of the trust-partnership arrangement. A trustee who is unrelated to and independent of the grantor, and who participates in management as a general partner and receives distribution of the income distributable to the trust, will ordinarily be recognized as the owner of the partnership interest which he holds for the trust unless the grantor has retained controls inconsistent with such ownership. However, if the grantor is the trustee, or if the trustee is amenable to the

will of the grantor, the provisions of the trust instrument (particularly with relation to whether the trustee is subject to the responsibilities of a fiduciary), the provisions of the partnership agreement, and the conduct of the parties must all be taken into account in determining whether the trustee in a fiduciary capacity has become the real owner of the partnership interest. In a case where the grantor (or person amenable to his will) is the trustee, the trust may be recognized as a partner only if the grantor (or such other person) in his participation in the affairs of the partnership actively represents and protects the interests of the beneficiaries in accordance with the obligations of a fiduciary, and does not subordinate such interests to, or merge such interests in, the interests of the grantor. Furthermore, if the grantor (or person amenable to his will) is the trustee, particular consideration should be given to the following factors:

(i) Whether the trust is recognized as a partner in business dealings with customers and creditors; and

(ii) Whether the trust's share of the income is distributed to the trust annually and paid to the beneficiaries or reinvested solely in the interests of the beneficiaries.

(8) *Interests of minor children.* Except where a minor child is shown to be competent to manage his own property and participate in the partnership activities in accordance with his interest in the property, a minor child generally will not be recognized as a member of a partnership unless control of the property and its enjoyment is exercised by another person as fiduciary for the sole benefit of the child and unless there is such judicial supervision of the conduct of the fiduciary as will assure that the property of the child cannot be used for the benefit of another. The use of the child's property or income for support for which a parent is legally responsible will be considered a use for the parent's benefit. "Judicial supervision of the conduct of a fiduciary" means actual and periodical supervision by a court of the activities of the fiduciary who participates in the affairs of the partnership on behalf of the minor and not merely the existence of rules of State law imposing the responsibility of a fiduciary on any person who controls or deals in the property of a minor child. A minor child will be considered as competent to manage his own property if he actually has sufficient maturity and experience to be treated by disinterested persons as competent to enter into business dealings and otherwise to conduct his affairs on a basis of equality with adult persons, notwithstanding legal disabilities of the minor under State law.

(9) *Donees as limited partners.* The recognition of a donee's interest in a limited partnership will depend, as in the case of other donated interests, on whether the transfer of property is real and the donee has acquired dominion and control over the interests purportedly transferred to him. To be recognized for Federal income tax purposes, a limited partnership must be organized and conducted in accordance with the requirements of the applicable State limited partnership law. The absence of services and participation in management by a donee in a limited partnership is immaterial if the limited partnership meets all the other requirements prescribed in this section. If the limited partner's right to withdraw his interest is subject to substantial restrictions (for example, where the interest of the limited partner is not assignable in a real sense or where it may be required to be left in the business for a long term of years), or if the general partner retains any other control which substantially limits any of the rights which would ordinarily be exercisable by unrelated limited partners in normal business relationships, such restrictions on the right to withdraw or retention of other control will be considered strong evidence of lack of reality of ownership by the donee.

(10) *Motive and business purpose.* If the reality of the transfer of interest and the good faith of the parties are satisfactorily established, the motives for the transaction are immaterial. However, the presence or absence of a tax avoidance motive is one of many factors to be considered in determining the reality of a gift capital transaction.

(c) *Purchased interest*—(1) *In general.* If a purported purchase of a capital interest in a partnership does not meet the requirements of subparagraph (2) of this paragraph, the ownership by the transferee of such capital interest will be recognized only if it qualifies under the requirements applicable to a transfer of a partnership interest by gift. In a case not qualifying under subparagraph (2), if payment of any part of the purchase price is made out of the partnership earnings, the transaction may be regarded in the same light as a purported gift subject to deferred enjoyment of the income. Such a transaction may be lacking in reality either as a gift or as a bona fide purchase.

(2) *Tests as to reality of purchased interests.* A purchase of a capital interest in a partnership either directly or by means of a loan or credit extended by a member of the family will be recognized if it is shown to be bona fide under either of the following tests:

(i) That the purchase has the usual characteristics of an arm's length transaction, considering all relevant factors including the terms of the purchase agreement (as to price, due date of payment, rate of interest, and security, if any) and the terms of any loan or credit arrangement collateral to the purchase agreement; the credit standing of the purchaser, apart from relationship to the seller; and the capacity of the purchaser to incur a legally binding obligation; or

(ii) Assuming the lack of one or more of the usual characteristics of arm's length dealing, that the transaction was genuinely intended to promote the success of the business through securing participation in the business of the purchaser or the addition of his or her credit to that of other participants.

However, if the alleged purchase price or loan has not been paid or the obligation otherwise discharged the factors indicated in subdivisions (i) and (ii) of this subparagraph, shall be taken into account only as an aid in determining whether a bona fide purchase or loan obligation existed.

§ 29.191–2 *Allocation of family partnership income for taxable years beginning after December 31, 1950*—(a) *In general.* (1) In the case of any partnership in which capital is a material income-producing factor, if any capital interest in such a partnership as created by gift before, on, or after December 31, 1950, the distributive share of the donee under the partnership agreement, for taxable years beginning after December 31, 1950, shall be includible in his gross income, except to the extent that such share is determined without allowance of reasonable compensation for services rendered to the partnership by the donor, and except to the extent that the portion of such share attributable to donated capital is proportionately greater than the share attributable to the donor's capital. For the purpose of this section, a capital interest in a partnership purchased by one member of a family from another shall be considered to be created by gift from the seller, and the fair market value of the purchased interest shall be considered to be donated capital. For the purpose of the preceding sentence, the "family" of any individual shall include only his spouse, ancestors, and lineal descendants, and any trust for the primary benefit of such persons.

(2) To the extent that the partnership agreement does not so allocate the partnership income, the partnership income of the donor and donee shall be reallocated by making a reasonable allowance for the services of the donor and by attributing the balance of such income (other than a reasonable allowance for the services, if any, rendered by the donee) to the partnership capital of the donor and donee. The portion of income, if any, thus attributable to partnership capital for the taxable year shall be allocated between donor and donee in accordance with their respective interests in the partnership capital.

(3) In determining a reasonable allowance for services rendered by the partners, consideration shall be given to all the circumstances of the business, including the fact that some of the partners may have greater managerial responsibility than others. Among other factors, there shall be considered the amount that would ordinarily be paid in order to obtain comparable services from a person not having a capital interest in the partnership.

(4) In the case of a partner who rendered services to a partnership prior to entering service in the armed forces of the United States, his distributive share in the earnings of the partnership, determined under subparagraph (2) of this paragraph, shall not be diminished because of absence due to military service. Such distributive share shall be adjusted to reflect increases or decreases in the capital interest of the absent partner. However, the partners may by agreement allocate a smaller share to the absent partner due to his absence.

(b) *Special rules.* (1) The provisions of paragraph (a) of this section, relat-

ing to allocation, are applicable where the gift interest in the partnership is created indirectly as well as directly. Where the partnership interest is created indirectly, the term "donor" may include persons other than the nominal transferor.

*Example 1.* A father gives property to his son who shortly thereafter conveys the property to a partnership consisting of the father and the son. The partnership interest of the son may be considered created by gift and the father may be considered the donor of the son's partnership interest.

*Example 2.* A father, the owner of a business conducted as a sole proprietorship, transfers the business to a partnership consisting of his wife and himself. The wife subsequently conveys such interest to their son. In such case, the father, as well as the mother, may be considered the donor of the son's partnership interest.

*Example 3.* A father makes a gift to his son of stock in the family corporation. The corporation is subsequently liquidated. The son later contributes the property received in the liquidation of the corporation to a partnership consisting of his father and himself. In such case, the son's partnership interest may be considered created by gift and the father may be considered the donor of his son's partnership interest.

(2) The allocation rules set forth in section 191 and paragraph (a) of this section apply in any case in which the transfer or creation of the partnership interest has any of the substantial characteristics of a gift. Thus, allocation may be required where transfer of a partnership interest is made between members of a family (including collaterals) under a purported purchase agreement, if the characteristics of a gift are ascertained from the terms of the purchase agreement, the terms of any loan or credit arrangements made to finance the purchase, or from other relevant data.

(3) In the case of limited partnership, for the purpose of the allocation provisions of paragraph (a) of this section, proper weight shall be given to the fact that a general partner, unlike the limited partner, risks his credit in the partnership business.

PAR. 3. There is inserted immediately preceding § 29.3797–1 the following:

SEC. 340. FAMILY PARTNERSHIPS (REVENUE ACT OF 1951, APPROVED OCTOBER 20, 1951).

(a) *Definition of partner.* Section 3797 (a) (2) is hereby amended by adding at the end thereof the following: "A person shall be recognized as a partner for income tax purposes if he owns a capital interest in a partnership in which capital is a material income-producing factor, whether or not such interest was derived by purchase or gift from any other person."

* * * * *

(c) *Effective date.* The amendments made by this section shall be applicable with respect to taxable years beginning after December 31, 1950. The determination as to whether a person shall be recognized as a partner for income tax purposes for any taxable year beginning before January 1, 1951, shall be made as if this section had not been enacted and without inferences drawn from the fact that this section is not expressly made applicable with respect to taxable years beginning before January 1, 1951. In applying this subsection where the taxable year of any family partner is different from the taxable year of the partnership—

(1) If a taxable year of the partnership beginning in 1950 ends within or with, as to all of the family partners, taxable years which begin in 1951, then the amendments made by this section shall be applicable with respect to all distributive shares of income derived by the family partners from such taxable year of the partnership beginning in 1950; and

(2) If a taxable year of the partnership ending in 1951 ends within or with a taxable year of any family partner which began in 1950, then the amendments made by this section shall not be applicable with respect to any of the distributive shares of income derived by the family partners from such taxable year of the partnership.

PAR. 4. Section 29.3797–4 is amended by inserting immediately following the fifth sentence of the introductory text thereof the following: "See section 191 and the regulations thereunder, for treatment as a partner, for taxable years beginning after December 31, 1950, of any person who owns a capital interest in a partnership in which capital is a material income-producing factor, whether or not such interest was derived by purchase or gift from any other person."

[F. R. Doc. 52–13455; Filed, Dec. 19, 1952; 8:58 a. m.]

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# DEPARTMENT OF AGRICULTURE

## Production and Marketing Administration

## [ 7 CFR Part 51 ]

### U. S. STANDARDS FOR MUSTARD GREENS AND TURNIP GREENS

### NOTICE OF PROPOSED RULE MAKING

Notice is hereby given that the United States Department of Agriculture is considering the issuance of revised United States Standards for Mustard Greens and Turnip Greens 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) to supersede United States Standards for Mustard Greens and United States Standards for Turnip Greens, each of which were effective December 18, 1928.

All persons who desire to submit written data, views or arguments for consideration in connection with the proposed standards should file the same with M. W. Baker, Deputy Director, Fruit and Vegetable Branch, Production and Marketing Administration, United States Department of Agriculture, South Building, Washington 25, D. C., not later than 5:30 p. m., e. s. t. on the thirtieth (30) day after the date of publication of this notice in the FEDERAL REGISTER.

The proposed standards are as follows:

§ 51.278 *Standards for mustard greens and turnip greens*—(a) *General.* (1) These standards are applicable to either mustard greens or turnip greens consisting of either plants (crown or root attached), or cut leaves but they shall not be applicable to mixtures of plants and cut leaves or mixtures of mustard greens and turnip greens in the same container.

(b) *Grades*—(1) *U. S. No. 1.* U. S. No. 1 consists of mustard greens or turnip greens of similar varietal characterstics which are fresh, fairly tender, fairly clean, and which are free from decay and free from damage caused by seedstems, discoloration, freezing, foreign material, disease, insects or mechanical or other means.

(i) *Specifications for roots.* In the case of turnip greens with roots attached, the roots shall be firm and free from damage by any cause and unless otherwise specified, the maximum diameter of the root shall be 1½ inches.

(ii) *Tolerance for defects.*—In order to allow for variations incident to proper grading and handling, other than for size of roots and mixtures of plants and leaves, not more than a total of 10 percent, by weight, of the units in any lot, may fail to meet the requirements of the grade: *Provided,* That not more than one-half of this amount, or 5 percent, shall be allowed for serious damage by any cause and including therein not more than 2 percent for decay. (See basis for calculating percentages.)

(iii) *Tolerance for mixtures of whole plants and leaves.* Not more than 5 percent, by weight, of the mustard or turnip greens may consist of cut leaves in a lot consisting of plants, or of plants in a lot consisting of cut leaves. (See basis for calculating percentages.)

(iv) *Tolerance for size.* Turnip greens with roots attached shall have not more than 10 percent, by weight, of roots which are larger than the specified maximum size. (See basis for calculating percentages.)

(c) *Unclassified.* Unclassified consists of mustard greens or turnip greens which have not been classified in accordance with the foregoing grade. The term "unclassified" is not a grade within the meaning of these standards but is provided as a designation to show that no definite grade has been applied to the lot.

(d) *Application of tolerances.* (1) The contents of individual containers in the lot, based on sample inspection, are subject to the following limitations: *Provided,* That the averages for the entire lot are within the tolerances specified.

(i) When a tolerance is 10 percent or more, individual containers in any lot shall have not more than one and one-half times the tolerance specified.

(ii) When a tolerance is less than 10 percent, individual containers in any lot shall have not more than double the tolerance specified.

(e) *Basis for calculating percentages.* (1) Percentages shall be calculated on the basis of weight or an equivalent basis. When mustard greens or turnip greens are packed as plants, each plant shall be considered as a unit. When packed as cut leaves, the individual leaf shall be considered as a unit.

(f) *Definitions.* (1) "Similar varietal characteristics" means that the mustard or turnip greens shall be of one type (such as, crinkly leaf type or smooth leaf type in the case of mustard greens). No

mixture of types shall be permitted which materially affects the appearance of the lot.

(2) "Fresh" means that the mustard or turnip leaves are not more than slightly wilted.

(3) "Fairly tender" means that the mustard or turnip greens are not old, tough, or excessively fibrous.

(4) "Fairly clean" means that the appearance of the mustard or turnip greens is not materially affected by the presence of mud, dirt, or other foreign material.

(5) "Damage" means any defect which materially affects the appearance, or the edible or shipping quality of the individual plant (with or without roots), the individual cut leaf, or the lot as a whole. Any one of the following defects, or any combination of defects, the seriousness of which exceeds the maximum allowed for any one defect, shall be considered as damage:

(i) Seedstems were more than one-fourth the length of the longest leaf;

(ii) Discoloration when the appearance of the individual unit is materially affected by discoloration; and,

(iii) Mechanical damage when the individual unit is badly crushed, torn, or broken.

(6) "Firm" means that the root is not soft, flabby, or shriveled.

(7) "Diameter" means the greatest dimension measured at right angles to a line from the center of the crown to the base of the root.

(8) "Serious damage" means any defect which seriously affects the appearance, or the edible or shipping quality of the individual plant (with or without roots), the individual cut leaf, or the lot as a whole. Any one of the following defects, or any combination of defects, the seriousness of which exceeds the maximum allowed for any one defect, shall be considered as serious damage:

(i) Insects when the unit is noticeably infested or when seriously damaged by them;

(ii) Discoloration when the unit is badly discolored; and,

(iii) Decay.

Done at Washington, D. C., this 17th day of December 1952.

[SEAL] ROY W. LENNARTSON,
*Assistant Administrator, Production and Marketing Administration.*

[F. R. Doc. 52-13471; Filed, Dec. 19, 1952; 8:59 a. m.]

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## [7 CFR Part 52]

## U. S. STANDARDS FOR GRADES OF FROZEN SQUASH (SUMMER TYPE)[1]

### NOTICE OF PROPOSED RULE MAKING

Notice is hereby given that the United States Department of Agriculture is considering the issuance, as herein proposed, of United States Standards for Grades of Frozen Squash (Summer Type) pursuant to the authority contained in the Agricultural Marketing Act of 1946 (60 Stat. 1087; 7 U. S. C. 1621 et seq.) and the Department of Agriculture Appropriation Act, 1953 (Pub. Law 451, 82d Cong., approved July 5, 1952). These standards, if made effective, will be the first issue by the Department of grade standards for this product.

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

The proposed standards are as follows:

§ 52.715 *Frozen summer squash*—(a) *Frozen squash.* "Frozen squash" is the fresh, sound, immature product from the squash (summer type) plant hereinafter called squash which has been properly prepared and properly blanched, and is then frozen and maintained at temperatures necessary for the preservation of the product.

(b) *Styles of frozen squash.* (1) Sliced.

(2) Cut.

(c) *Grades of frozen summer squash.* (1) "U. S. Grade A" or "U. S. Fancy" is the quality of frozen squash that possesses similar varietal characteristics; that possesses a good flavor and odor; that possesses a good color; that is practically free from defects; that possesses a good character; and that scores not less than 85 points when scored in accordance with the scoring system outlined in this section.

(2) "U. S. Grade B" or "U. S. Extra Standard" is the quality of frozen squash that possesses similar varietal characteristics; that possesses a reasonably good flavor and odor; that possesses a reasonably good color; that is reasonably free from defects; that possesses a reasonably good character; and that scores not less than 70 points when scored in accordance with the scoring system outlined in this section.

(3) "Substandard" is the quality of frozen squash that fails to meet the requirements of U. S. Grade B or U. S. Extra Standard.

(d) *Ascertaining the grade.* (1) The grade of frozen squash may be ascertained by considering, in conjunction with the requirements of the respective grade, the respective ratings for the factors of color, absence of defects, and character.

(2) The relative importance of each scoring factor is expressed numerically on the scale of 100. The maximum number of points that may be given each factor is:

| Factors: | Points |
|---|---|
| (i) Color | 20 |
| (ii) Absence of defects | 40 |
| (iii) Character | 40 |
| Total score | 100 |

(3) The scores for the factors of color, absence of defects, and character are determined immediately after thawing so that the product is sufficiently free from ice crystals to permit proper handling as individual units, and a representative sample of the product is cooked to ascertain tenderness of the frozen squash before final evaluation of the score for character. Flavor and odor are also ascertained on the cooked product.

(4) "Good flavor and odor" means that the product after cooking has a good, characteristic normal flavor and odor and is free from objectionable flavors and objectionable odors of any kind.

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

(e) *Ascertaining the ratings 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, "17 to 20 points" means 17, 18, 19, or 20 points).

(1) *Color.* (i) Frozen squash that possesses a good color may be given a score of 17 to 20 points. "Good color" means that the color of the squash is bright and typical of young and tender squash of similar varietal characteristics which has been properly processed.

(ii) If the frozen squash possesses a reasonably good color, a score of 14 to 16 points may be given. Frozen squash that falls into this classification shall not be graded above U. S. Grade B or U. S. Extra Standard, regardless of the total score for the product (this is a limiting rule). "Reasonably good color" means that the color of the squash is typical of reasonably young and tender squash of similar varietal characteristics, which has been properly processed.

(iii) Frozen squash that fails to meet the requirements of subdivision (ii) of this subparagraph may be given a score of 0 to 13 points and shall not be graded above Substandard, regardless of the total score for the product (this is a limiting rule).

(2) *Absence of defects.* (i) The factor of absence of defects refers to the degree of freedom from extraneous vegetable matter, sand, grit, or silt, poorly cut units, and units damaged by discoloration, scars, insect injury, or damaged by any other means.

(a) "Unit" means a whole squash or a portion of a squash.

(b) "Damaged unit" means any unit damaged by discoloration, scars, insect injury, or by any other means to the extent that the appearance or eating quality of the product is materially affected.

(c) "Seriously damaged" means damaged to the extent that the appearance or eating quality of the unit is seriously affected.

(d) "Extraneous vegetable material" means leaves, stems, or other similar vegetable material.

(e) "Poorly cut" means units with attached stems in excess of ¼ inch in

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

length, very ragged units, or units that are less than ½ inch slice.

(*f*) "Sand, grit, or silt" means any particle of earthy material.

(ii) Frozen squash that is practically free from defects may be given a score of 34 to 40 points. "Practically free from defects" means that the product contains no grit, sand, or silt that affects the eating quality or appearance of the frozen squash and that the presence of damaged and seriously damaged units, extraneous vegetable matter, poorly cut units, or other defects do not materially affect the appearance or edibility of the product.

(iii) If the frozen squash is reasonably free from defects, a score of 28 to 33 points may be given. Frozen squash that falls into this classification shall not be graded above U. S. Grade B or U. S. Extra Standard, regardless of the total score for the product (this is a limiting rule). "Reasonably free from defects" means that the product may contain a trace of grit, sand, or silt that does not seriously affect the eating quality or appearance of the frozen squash and that the presence of damaged and seriously damaged units, extraneous vegetable matter, poorly cut units, or other defects do not seriously affect the appearance or edibility of the product.

(iv) Frozen squash that fails to meet the requirements of subdivision (iii) of this subparagraph may be given a score of 0 to 27 points and shall not be graded above Substandard, regardless of the total score for the product (this is a limiting rule).

(3) *Character.* (i) The factor of character refers to the fleshy texture, the tenderness, and the degree of development of the seeds.

(ii) Frozen squash that possesses a good character may be given a score of 34 to 40 points. "Good character" means that the units are practically intact, are fleshy and tender, that the seeds are in the early stages of maturity, and that not more than 5 percent, by weight, of the units may be of reasonably good character.

(iii) If the frozen squash possesses a reasonably good character, a score of 28 to 33 points may be given. Frozen squash that falls into this classification shall not be graded above U. S. Grade B or U. S. Extra Standard, regardless of the total score for the product (this is a limiting rule). "Reasonably good character" means that the units may show slight disintegration, may have lost to a considerable extent their fleshy texture, may be reasonably tender, and that the seeds may have passed the early stages of maturity.

(iv) Frozen squash that fails to meet the requirements of subdivision (iii) of this subparagraph may be given a score of 0 to 27 points and shall not be graded above Substandard, regardless of the total score for the product (this is a limiting rule).

(f) *Tolerance for certification of officially drawn samples.* (1) When certifying samples that have been officially drawn and which represent a specific lot of frozen squash, the grade for such lot will be determined by averaging the total score of all containers, if:

(i) Not more than one-sixth of the containers comprising the sample 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, must be 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.

(g) *Score sheet for frozen squash (summer type).*

| | | | |
|---|---|---|---|
| Number, size, and kind of container | | | |
| Container marks or identification | | | |
| Label | | | |
| Net weight (ounces) | | | |
| Style (sliced, cut) | | | |
| **Factors** | **Score points** | | |
| I. Color | 20 | (A) | 17–20 |
| | | (B) [1] | 14–16 |
| | | (SStd.) [1] | 0–13 |
| II. Absence of defects | 40 | (A) | 34–40 |
| | | (B) [1] | 28–33 |
| | | (SStd.) [1] | 0–27 |
| III. Character | 40 | (A) | 34–40 |
| | | (B) [1] | 28–33 |
| | | (SStd.) [1] | 0–27 |
| Total score | 100 | | |
| Flavor and odor | | | |
| Grade | | | |

[1] Indicates limiting rule.

Done at Washington, D. C., this 17th day of December, 1952.

[SEAL] ROY W. LENNARTSON,
*Assistant Administrator, Production and Marketing Administration.*

[F. R. Doc. 52-13472; Filed, Dec. 19, 1952; 8:59 a. m.]

## DEPARTMENT OF LABOR

### Office of the Secretary

### [ 41 CFR Part 202 ]

MINIMUM WAGE DETERMINATIONS

DETERMINATION OF PREVAILING MINIMUM WAGE FOR TEXTILE INDUSTRY

The proposed minimum wage determination for the textile industry published in the FEDERAL REGISTER on December 11, 1952 (17 F. R. 11197) is hereby corrected by substituting the figure 92 cents for the figure 93 cents in the proposed § 202.43 (c).

Signed at Washington, D. C., this 16th day of December 1952.

MAURICE J. TOBIN,
*Secretary of Labor.*

[F. R. Doc. 52-13439; Filed, Dec. 19, 1952; 8:54 a. m.]

## FEDERAL COMMUNICATIONS COMMISSION

### [ 47 CFR Part 1 ]

[Docket No. 10357]

FCC FORM L (ANNUAL REPORT OF LICENSEES IN DOMESTIC PUBLIC LAND MOBILE RADIO SERVICE)

NOTICE OF PROPOSED RULE MAKING

1. Notice is hereby given of proposed rule making in the above-entitled matter.

2. It is proposed to amend FCC Form L (Annual Report of Licensees in Domestic Public Land Mobile Radio Service)[1] in place of that previously used, effective with respect to the reports for 1952. These reports must be filed not later than 90 days after the close of the calendar year.

3. Form L is prescribed by § 1.544 (a) (8), and is required to be filed under the provisions of § 43.21, of the Commission's rules and regulations. Authority for the issuance of the proposed amendment is contained in sections 4 (i) and 219 of the Communications Act of 1934, as amended.

4. The proposed amendment is intended to clarify certain portions of the report form and otherwise improve the usefulness of the report. In order that the Commission may consider the extent of utilization of the licenses granted, an additional requirement is proposed whereby those licensees who operate more than one system (base station plus associated mobile units) will be required to furnish separately, certain data applicable to each such system.

5. Any interested party who is of the opinion that the proposed amendment should not be adopted, or should not be adopted in the manner proposed herein, may file with the Commission on or before January 16, 1953, a statement or brief setting forth his comments. At the same time, persons favoring the amendment as proposed may file statements in support thereof. Comments or briefs in reply to the original statements or briefs may be filed within ten days from the last day for filing the original statements. The Commission will consider all such comments before taking action in the matter and, if any comments are submitted which appear to warrant the holding of oral argument, notice of the time and place of such oral argument will be given.

6. In accordance with the provisions of § 1.764 of the Commission's rules and regulations, an original and fourteen copies of all statements or briefs filed, plus one extra copy for each party to the proceeding in the case of comments in reply to the original statements or briefs, shall be furnished to the Commission.

Adopted: December 10, 1952.

Released: December 11, 1952.

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

[F. R. Doc. 52-13394; Filed, Dec. 19, 1952; 8:47 a. m.]

[1] Filed as part of the original document.

# NOTICES

## DEPARTMENT OF THE TREASURY

### Office of the Secretary

[CGFR 52-59]

COMMANDANT, U. S. COAST GUARD

DELEGATION OF AUTHORITY TO MAKE FINAL DETERMINATIONS OF GOOD FAITH IN CONNECTION WITH PAYMENTS BASED ON PURPORTED MARRIAGES

By virtue of the authority vested in me by section 503 of the act of October 12, 1949 (37 U. S. C. 303) and Reorganization Plan No. 26 of 1950 (15 F. R. 4935), the powers, duties, and functions vested in me by section 503 of the Career Compensation Act of 1949, to make determinations of good faith in connection with payments of allowances based on purported marriages are hereby transferred and conferred upon the Commandant, United States Coast Guard, and all such determinations made by the Commandant prior to the effective date of this order are hereby ratified.

Dated: December 12, 1952.

[SEAL] JOHN S. GRAHAM,
*Acting Secretary of the Treasury.*

[F. R. Doc. 52-13446; Filed, Dec 19, 1952; 8:56 a. m.]

## DEPARTMENT OF THE INTERIOR

### Office of the Secretary

[Order No. 2710]

SALINE WATER CONVERSION PROGRAM

DECEMBER 15, 1952.

SECTION 1. *Authorizing legislation.* Public Law 448, 82d Congress, authorized a program, "To provide for research into and development of practical means for the economical production, from sea or other saline waters, of water suitable for agricultural, industrial, municipal, and other beneficial consumptive uses and for other purposes."

SEC. 2. *Departmental organization.* (a) A Secretary's Representative on the Saline Water Conversion Program, reporting directly to the Secretary, is established with full responsibility for organizing, coordinating, and carrying forward all phases of the program. This Representative, with his immediate staff assistants, will operate as a part of the Office of the Secretary and shall develop and execute the program with the cooperation of the Bureau of Mines, the Bureau of Reclamation, and the Geological Survey. To assure and assist in coordinating departmental participation, there is created a departmental Saline Water Conversion Committee composed of representatives of the Geological Survey, the Bureau of Mines, the Bureau of Reclamation, and the Division of Water and Power. This committee will assist in the development and review of the Saline Water Conversion Program and in the exchange of information and coordination of activities in connection with the program. In addition, representatives of industry, educational and research institutions, and the public will be invited to advise the Secretary on various aspects of the program.

(b) The designation on June 30, 1952, of Goodrich W. Lineweaver as the Secretary's Representative is hereby confirmed and his acts, consistent with the terms of this order, are accordingly ratified. He shall serve as chairman of the departmental Saline Water Conversion Committee and as liaison with the Secretary's advisers.

SEC. 3. *Program and reports.* The Secretary's Representative on the Saline Water Conversion Program shall recommend for the Secretary's approval a detailed program statement for carrying out the purposes of this legislation setting forth the objectives and the means and time schedule for meeting these objectives. Revisions in this program statement will be made as frequently as necessary to keep it current. At least thirty days before each regular session of Congress, the Secretary's Representative with the advice and assistance of the Saline Water Conversion Committee shall prepare a report outlining a departmental program, the actions taken or instituted by this Department under the provisions of this program, and recommendations for further legislation or administrative action that may be required. This report will be submitted to the Secretary for approval before the beginning of each regular session of Congress.

SEC. 4. *Delegation of authority.* The Secretary's Representative on the Saline Water Conversion Program may exercise any of the powers conferred upon the Secretary of the Interior by sections 2 and 4 of Public Law 448, 82d Congress and is directed to coordinate his activities with those of the Department of Defense as provided in section 3 thereof.

(Pub. Law 448, 82d Cong.; sec. 2, Reorg. Plan No. 3 of 1950, 15 F. R. 3174)

OSCAR L. CHAPMAN,
*Secretary of the Interior.*

[F. R. Doc. 52-13404; Filed, Dec. 19, 1952; 8:50 a. m.]

## DEPARTMENT OF AGRICULTURE

### Production and Marketing Administration

OGALLALA LIVESTOCK COMMISSION CO.

DEPOSTING OF STOCKYARD

It has been ascertained that the Ogallala Livestock Commission Company, Ogallala, Nebraska, originally posted on March 25, 1950, as being subject to the Packers and Stockyards Act, 1921, as amended (7 U. S. C. 181 et seq.), no longer comes within the definition of a stockyard under said act. The owner of such stockyard has ceased operating a public market at the place at Ogallala, Nebraska, originally posted and is now operating a public market at a new location at Ogallala, Nebraska. Therefore, notice is given to the owner of the stockyard and to the public that the stockyard, originally posted on March 25, 1950, is no longer subject to the provisions of said act.

Notice of public rule making has not preceded promulgation of the foregoing rule since it is found that the giving of such notice would prevent the due and timely administration of the Packers and Stockyards Act and would, therefore, be impractical. There is no legal warrant or justification for not deposting promptly a stockyard which no longer is within the definition of that term contained in said act.

The foregoing rule is in the nature of a rule granting an exemption or relieving a restriction and, therefore, may be made effective in less than 30 days after publication thereof in the FEDERAL REGISTER. This notice shall become effective upon publication in the FEDERAL REGISTER.

(42 Stat. 159, as amended and supplemented; 7 U. S. C. 181 et seq.)

Done at Washington, D. C., this 17th day of December 1952.

[SEAL] DAVID M. PETTUS,
*Acting Director, Livestock Branch, Production and Marketing Administration.*

[F. R. Doc. 52-13473; Filed, Dec. 19, 1952; 8:59 a. m.]

## DEPARTMENT OF COMMERCE

### National Production Authority

[Suspension Order 22; Docket No. 33]

LIFETIME INDUSTRIES, INC., ET AL.

MODIFICATION AND TERMINATION

The above-entitled matter having come on for hearing on December 10, 1952, before the Chief Hearing Commissioner, Walter H. Foster, National Production Authority, on a petition for modification and termination of Suspension Order No. 22, heretofore issued in the above-entitled matter on August 5, 1952, the National Production Authority appearing by Joseph Saunders, Esquire, and Jonathan B. Rintels, Esquire, and the petitioners (respondents) appearing by Joseph T. King, Esquire, has been duly heard on the evidence and submitted.

Upon due consideration of said petition and evidence, the Chief Hearing Commissioner having found that full recoupment of the amount of aluminum used by the petitioners (respondents) in violation of orders and regulations of the National Production Authority will have been had by December 31, 1952, and that by reason thereof said Suspension Order No. 22 should be terminated on and as of December 31, 1952;

*It is accordingly ordered*, That Suspension Order No. 22 be and the same is hereby terminated, such termination to be effective on and as of December 31, 1952.

*It is further ordered*, That the petitioners (respondents) shall be entitled to order and receive their first quarter 1953 allotment of aluminum in accordance with existing National Production Authority regulations, orders, and directives prior to the 31st day of December 1952, but they shall not process nor put the same into production until after December 31, 1952.

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

NATIONAL PRODUCTION AUTHORITY,
By WALTER H. FOSTER,
*Chief Hearing Commissioner.*

[F. R. Doc. 52-13529; Filed, Dec. 19, 1952; 11:29 a. m.]

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[Suspension Order 30; Docket No. 29]

BROWN AND GRIST ET AL.

MODIFICATION

Under date of June 23, 1952, John G. Alexander, as General Counsel for the National Production Authority, transmitted to the Chief Hearing Commissioner, a statement of charges in support of an administrative adversary proceeding against Roy G. Brown, R. E. Cassidy, A. W. Grist, R. F. Flaxington, L. E. Wooldridge, and B. J. Utley, Sr., d/b/a Brown and Grist, of Newport News, Va.

The matter was assigned to Samuel H. Crosby, of Arlington, Va., Hearing Commissioner, National Production Authority, for disposition.

Hearing was had thereon July 30, 1952. The Government was represented by Joseph J. Saunders, Assistant General Counsel, National Production Authority, while the respondents appeared in their own behalf.

On September 12, 1952, the aforesaid commissioner handed down an order, accompanied by findings of fact and conclusions, that directed, commencing with October 1, 1952, all regular and unrestricted allotments of aluminum controlled materials made to the respondents by the National Production Authority be reduced by the withholding of 30,908 pounds per quarter for the fourth quarter of 1952 and the first and second calendar quarters of 1953, a total withholding of 92,724 pounds. A payback of 30,908 pounds has been made by said respondents, leaving a balance of 61,816 pounds for repayment by them, under the terms of said order, during the first and second calendar quarters of 1953.

The instant cause has to do with an application filed by the petitioners (respondents in the proceedings below) as of November 26, 1952, under the provisions of subdivision (c) of section 5 of NPA Rules of Practice, 17 F. R. 8156, by King, Noble and Sonosky, of Washington, D. C., counsel for the petitioners herein, the prayer of which is that the aforesaid order of September 12, 1952, be revoked to the extent that it requires repayment of the balance of 61,816 pounds.

Oral argument was heard December 11, 1952, on the above-identified application by Morris R. Bevington, Deputy Chief Hearing Commissioner, National Production Authority. Marion J. Sonosky, of the aforesaid law firm of King, Noble and Sonosky, appeared for the petitioners, while Joseph J. Saunders, Assistant General Counsel, appeared for the National Production Authority.

It appears from the record that the petitioners herein (the respondents in the proceedings below) initially applied for an allotment for use in the second quarter of 1952 under an erroneous assumption that part of their products were "A" products and not properly included in the application. It further appears that had the petitioners adduced evidence of the rated orders which it had on hand it could have obtained aluminum in addition to the amount allotted to it for the second quarter 1952 in an amount of approximately 38,000 pounds. No evidence respecting this credit was introduced in the initial proceeding. It is the opinion of the Commissioner that such amount should be considered as a credit against the amount of aluminum involved in the suspension order herein.

As disclosed by the record the figures used in the initial proceedings represented an arithmetical computation. Due allowance for this situation has been made by counsel for the Government who has recommended that any balance to be paid back by the petitioners be limited to twenty some thousand pounds. The Commissioner is in general accord with the foregoing recommendations and fixes such balance at an even 20,000 pounds.

Accordingly, the following terms of Suspension Order No. 30, Docket No. 29, issued September 12, 1952, to wit:

> In like manner 30,908 pounds shall be withheld from each of two succeeding quarterly allotments, to wit, during the first calendar quarter of 1953; and 30,908 pounds during the second calendar quarter of 1953. In any event, the effect of this order shall expire by limitation June 30, 1953.

are, under the provisions of the above cited subdivision (c) of NPA Rules of Practice, 17 F. R. 8156, hereby revoked, set aside and held for naught, and in lieu thereof it is provided that allotments of aluminum made or to be made to the petitioners (i. e., respondents in the matter of National Production Authority vs. Brown and Grist) for each of the quarters of 1953 be reduced by 5,000 pounds in each of said quarters.

This order of modification shall be effective immediately.

Dated: December 15, 1952.

By MORRIS R. BEVINGTON,
*Deputy Chief Hearing Commissioner.*

[F. R. Doc. 52-13530; Filed, Dec. 19, 1952; 11:29 a. m.]

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[Suspension Order 51; Docket No. 60]

CLARIN MANUFACTURING CO. ET AL.

SUSPENSION ORDER

A hearing was held in the above-entitled matter on November 26, 1952, at Chicago, Ill., before Bernard D. Meltzer, a hearing commissioner of the National Production Authority, on a statement of charges made by the General Counsel, National Production Authority, in accordance with the National Production Authority's General Administrative Order 16-06, as amended (16 F. R. 8628), which has been redesignated as Rules of Practice 1, Revised (17 F. R. 8156).

The respondents, Clarin Manufacturing Co., a corporation organized under the laws of Illinois, and P. H. Early, had been duly apprised of the specific violations charged, had been duly informed of the rules and procedures which govern these proceedings and of the administrative action which might be taken, and had filed their answers to the charges herein.

The National Production Authority was represented by Berthold J. Harris, Esquire, regional attorney; and the respondents were represented by Jacob H. Jaffe, Esquire, and David H. Mendelsohn, Esquire.

*The Charges:* At the hearing, on the motion of the attorney for the National Production Authority, and with the consent of the attorneys for the respondents, Charge 2 was stricken; Charge 3 was amended to charge that the corporate respondent, in the calendar quarter beginning April 1, 1952, had placed authorized controlled material orders for a total of 688½ tons of carbon steel, which was 148½ tons in excess of the related allotment received by the corporate respondent; Charge 8 was amended to charge that in the calendar quarter beginning July 1, 1951, the corporate respondent had placed authorized controlled material orders for a total of 300 pounds of aluminum powder, for which it had received no allotment. The substance of the remaining unamended charges is indicated below under Findings of fact—Conclusions.

By stipulation between the attorney for the National Production Authority and the attorneys for the respondents, it was agreed that:

(1) In the calendar quarter beginning July 1, 1951, the corporate respondent placed authorized controlled material orders for a total of 242½ tons of carbon steel, which was 110½ tons in excess of the related allotment received by the corporate respondent;

(2) In the calendar quarter beginning April 1, 1952, the corporate respondent placed authorized controlled material orders for a total of 688½ tons of carbon steel, which was 148½ tons in excess of the related allotment received by the corporate respondent;

(3) In the calendar quarter beginning January 1, 1952, the corporate respondent placed authorized controlled material orders totalling 700 pounds of nickel-

bearing stainless steel, for which it had received no allotment.

On the basis of the evidence submitted during the aforementioned hearing, it is hereby determined that:

*Findings of fact—Conclusions:* 1. During the calendar quarter beginning July 1, 1951, and during the calendar quarter beginning April 1, 1952, the corporate respondent placed authorized controlled material orders in excess of the total allotments received by it for said periods, by placing orders for a total of 931 tons of carbon steel although it was entitled to order only a total of 682 tons of carbon steel during both of the above-described calendar periods, thereby ordering 249 tons in excess of the related allotments received by it. By this action the corporate respondent, as specifically set forth in Charge 1 and Charge 3, as amended, of the charges herein, violated section 19 (f) of the CMP Regulation No. 1, dated May 3, 1951 (16 F. R. 4127), as amended November 23, 1951 (16 F. R. 11860).

2. During the calendar quarter beginning January 1, 1952, the corporate respondent placed authorized controlled material orders for 700 pounds of nickel-bearing stainless steel, for which it had not received any allotment. By this action, the corporate respondent, as set forth in Charge 4 herein, violated sections 3 (c) and 19 (f) of CMP Regulation No. 1, dated May 3, 1951 (16 F. R. 4127), as amended November 23, 1951 (16 F. R. 11860).

3. During the calendar quarter beginning January 1, 1952, the corporate respondent used the aforesaid nickel-bearing stainless steel in the manufacture of items of furniture. By this action the corporate respondent, as set forth in Charge 9 herein, violated section 2, and subheading A–I, of National Production Authority Order M–80, Schedule A, issued August 15, 1951 (16 F. R. 8171), reissued effective March 12, 1952 (17 F. R. 2178). The respondent's defense to this charge, viz, that this material was used for experimental work on furniture which was not resold, has no merit.

4. During the last two calendar quarters of 1951, the corporate respondent placed authorized controlled material orders for a total of 1,700 pounds of copper powder and 500 pounds of aluminum powder, for which it had not received any allotments. By this action the corporate respondent, as specifically set forth in Charges 5, 6, and 8, as amended, of the charges herein, violated sections 3 (c) and 19 (f) of CMP Regulation No. 1, dated May 3, 1951 (16 F. R. 4127), as amended November 23, 1951 (16 F. R. 11860).

5. During the calendar quarter beginning January 1, 1952, the corporate respondent placed authorized controlled material orders in excess of the allotment received by it for said period, by placing orders for 500 pounds of copper powder, which was 152 pounds in excess of the related allotment received by it. By this action the corporate respondent, as set out in Charge 7 herein, violated 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).

6. The corporate respondent failed to return unused allotments of carbon steel amounting to 33 3/10 tons within 10 days after the end of the first calendar quarter of 1952, or at any time prior thereto or thereafter; the corporate respondent failed to return unused allotments of 634 pounds of copper powder and 500 pounds of aluminum powder within 10 days after the end of the second calendar quarter of the year 1952, or at any time prior thereto or thereafter. By these omissions, the corporate respondent, as set out in Charges 10 and 11 herein, violated section 18 (b) of CMP Regulation No. 1, dated May 3, 1951 (16 F. R. 11860).

7. The evidence failed to establish actual knowledge by the corporate respondent that it was violating the regulations governing orders for, and the use of, controlled materials. The evidence did, however, show a plain failure by the corporate respondent to take reasonable steps to insure compliance with the pertinent regulations.

8. The evidence failed to establish that P. H. Early, the individual respondent herein, during the relevant period, dominated, managed, or controlled the corporate respondent; nor did the evidence establish that P. H. Early directed, supervised, or participated in the violations found above. Accordingly, Charge 12, herein, alleging such control and participation, is dismissed.

In order to correct the unauthorized ordering and use of controlled materials found herein, *It is hereby ordered that:*

*Order* 1. All allotments and allocations of carbon steel to the corporate respondent and its successors or assigns, including all privileges of self-authorization, self-certification, and automatic allotment, shall be, and hereby are, reduced by 125 tons during the first calendar quarter of 1953, and by 124 tons during the second calendar quarter of 1953.

2. The corporate respondent and its successors or assigns, shall be, and hereby are, prohibited from using any nickel-bearing stainless steel during the first and second calendar quarters of 1953.

3. All allotments and allocations of copper powder to the corporate respondent and its successors and assigns, including all privileges of self-authorization, self-certification, and automatic allotment, shall be, and hereby are, reduced by 926 pounds during the first calendar quarter of 1953, and by the same amount during the second calendar quarter of 1953.

4. All allotments and allocations of aluminum powder to the corporate respondent and its successors or assigns, including all privileges of self-authorization, self-certification, and automatic allotment, shall be, and hereby are, reduced by 250 pounds during the first calendar quarter of 1953, and by the same amount during the second calendar quarter of 1953.

Issued at Chicago, Ill., this 10th day of December 1952.

NATIONAL PRODUCTION AUTHORITY,
By BERNARD D. MELTZER,
*Hearing Commissioner.*

[F. R. Doc. 52-13531; Filed, Dec. 19, 1952; 11:29 a. m.]



# DEPARTMENT OF LABOR

## Wage and Hour and Public Contracts Divisions

### EMPLOYMENT OF HANDICAPPED CLIENTS BY SHELTERED WORKSHOPS

#### ISSUANCE OF SPECIAL CERTIFICATES

Notice is hereby given that special certificates authorizing the employment of handicapped clients at hourly wage rates lower than the minimum wage rates applicable under section 6 of the Fair Labor Standards Act of 1938, as amended, and section 1 (b) of the Walsh-Healey Public Contracts Act, as amended, have been issued to the sheltered workshops hereinafter mentioned, under section 14 of the Fair Labor Standards Act of 1938, as amended (sec. 14, 52 Stat. 1068; 29 U. S. C. 214; as amended 63 Stat. 910), and Part 525 of the regulations issued thereunder, as amended (29 CFR Part 525), and under sections 4 and 6 of the Walsh-Healey Public Contracts Act (secs. 4, 6, 49 Stat. 2038; 41 U. S. C. 38, 40) and Article 1102 of the regulations issued pursuant thereto (41 CFR 201.1102).

The names and addresses of the sheltered workshops to which certificates were issued, wage rates, and the effective and expiration dates of the certificates are as follows:

Buffalo Association for the Blind, 864 Delaware Avenue, Buffalo 9, N. Y.; at a wage rate of not less than the piece rate paid non-handicapped employees engaged in the same occupation in regular commercial industry maintaining approved labor standards or not less than 30 cents per hour, whichever is higher. Certificate is effective December 1, 1952, and expires November 30, 1953.

Buffalo Association for the Blind, 180 Goodell Street, Buffalo 4, N. Y.; at a wage rate of not less than the piece rate paid non-handicapped employees engaged in the same occupation in regular commercial industry maintaining approved labor standards, or not less than 35 cents per hour for a training period of 320 hours and 50 cents thereafter, whichever is higher. Certificate is effective December 1, 1952, and expires November 30, 1953.

Elmira Association for the Blind, Inc., 717 Lake Street, Elmira, N. Y.; at a wage rate of not less than the piece rate paid non-handicapped employees engaged in the same occupation in regular commercial industry maintaining approved labor standards, or not less than 25 cents per hour for an evaluation period of 160 hours and 50 cents thereafter, whichever is higher. Certificate is effective December 1, 1952, and expires November 30, 1953.

The New York Association for the Blind, Occupational Department, 111 East 59th Street, New York 22, N. Y.; at a wage rate of not less than the piece rate paid non-handicapped employees engaged in the same occupation in regular commercial industry maintaining approved labor standards or not less than 10 cents per hour, whichever is higher. Certificate is effective December 1, 1952, and expires November 30, 1953.

Volunteers of America, 724 East Diamond Street, Pittsburgh, Pa.; at a wage rate of not less than the piece rate paid non-handicapped employees engaged in the same occupation in regular commercial industry maintaining approved labor standards or not less than 57 cents per hour, whichever is higher. Certificate is effective December 1, 1952, and expires November 30, 1953.

Columbus Association for the Blind, 221 East Mound Street, Columbus 15, Ohio; at a wage rate of not less than the piece rate paid non-handicapped employees engaged in the same occupation in regular commercial industry maintaining approved labor standards or not less than 25 cents per hour, whichever is higher. Certificate is effective December 1, 1952, and expires November 30, 1953.

Goodwill Industries of Chicago and Cook County, Ill., 1500 West Monroe Street, Chicago, Ill.; at a wage rate of not less than the piece rate paid non-handicapped employees engaged in the same occupation in regular commercial industry maintaining approved labor standards or not less than the applicable hourly rate during the periods hereinafter specified, whichever is higher: 40 cents per hour for an evaluation period of 160 hours and a training period of 160 hours for the entire shop and 50 cents thereafter, with the following rates and periods applicable for the various departments listed: Contract Division, 30 cents per hour for an evaluation period of 160 hours and a training period of 160 hours and 40 cents thereafter; Salvage Division, 35 cents per hour for an evaluation period of 160 hours and 45 cents thereafter. Certificate is effective December 1, 1952, and expires November 30, 1953.

Chicago Lighthouse for the Blind, 3323 West Cermak Road, Chicago 23, Ill.; at a wage rate of not less than the piece rate paid non-handicapped employees engaged in the same occupation in regular commercial industry maintaining approved labor standards or not less than the applicable hourly rate during the periods hereinafter specified, whichever is higher: 40 cents per hour for an evaluation period of 160 hours and a training period of 160 hours and 45 cents thereafter, with the following rates and periods applicable to the Contract Shop: 30 cents per hour for an evaluation period of 160 hours and a training period of 160 hours and 40 cents thereafter. Certificate is effective December 1, 1952, and expires November 30, 1953.

Marion County Society for Crippled Children and Adults, Inc., 3001 North New Jersey Street, Indianapolis, Ind.; at a wage rate of not less than the piece rate paid non-handicapped employees engaged in the same occupation in regular commercial industry maintaining approved labor standards, or not less than the applicable hourly rate during the periods hereinafter specified, whichever is higher: Contract Division, 25 cents per hour for an evaluation period of 160 hours and a training period of 160 hours and 35 cents thereafter; Envelope Stuffing Division, 25 cents per hour with no specific evaluation or training period. Certificate is effective December 1, 1952, and expires on November 30, 1953.

The Sheltered Workshop of the Crippled Children's Society of Santa Clara County, Inc., 299 West San Fernando Street, San Jose, Calif.; at a wage rate of not less than the piece rate paid non-handicapped employees engaged in the same occupation in regular commercial industry maintaining approved labor standards or not less than 25 cents per hour, whichever is higher. Certificate is effective November 21, 1952, and expires May 31, 1953.

The employment of handicapped clients in the above-mentioned sheltered workshops under these certificates is limited to the terms and conditions therein contained and is subject to the provisions of Part 525 of the regulations, as amended. These certificates have been issued on the applicants' representations that they are sheltered workshops as defined in the regulations and that special services are provided their handicapped clients. A sheltered workshop is defined as, "A charitable organization or institution conducted not for profit, but for the purpose of carrying out a recognized program of rehabilitation for individuals whose earning capacity is impaired by age or physical or mental deficiency or injury, and to provide such individuals with remunerative employment or other occupational rehabilitating activity of an educational or therapeutic nature."

These certificates may be canceled in the manner provided by the regulations, as amended. Any person aggrieved by the issuance of any of these certificates may seek a review or reconsideration thereof within 15 days after publication of this notice in the FEDERAL REGISTER.

Signed at Washington, D. C., this 11th day of December 1952.

JACOB I. BELLOW,
*Assistant Chief of Field Operations.*

[F. R. Doc. 52-13440; Filed, Dec. 19, 1952; 8:54 a. m.]

## FEDERAL COMMUNICATIONS COMMISSION

### CHIEF, COMMON CARRIER BUREAU

### DELEGATION OF AUTHORITY TO DESIGNATE APPLICATIONS FILED BY TELEPHONE COMPANIES FOR HEARING AND TO GIVE APPROPRIATE NOTICE THEREOF

In the matter of amendment of the Commission's Statement of Delegation of Authority to provide authorization for the Chief of the Common Carrier Bureau to designate applications filed by telephone companies under section 221 (a) of the Communications Act of 1934, as amended, for public hearing, and to give appropriate notice as provided by that section.

At a session of the Federal Communications Commission held at its offices in Washington, D. C., on the 10th day of December 1952;

The Commission, having under consideration the matter of processing applications filed with it by domestic telephone companies for authority under section 221 (a) of the Communications Act of 1934, as amended, to consolidate their properties or a part thereof into a single company, or for authority for one or more such companies to acquire the whole or part of the property of another telephone company or other telephone companies or the control thereof by the purchase of securities, or by lease or in any other like manner; and the requirements of that section that the Commission shall fix a time and place for public hearing on such applications, and shall thereupon give reasonable notice in writing to the Governor of each of the States in which the physical property affected, or any part thereof, is situated, and to the State commission having jurisdiction over telephone companies, and to such other persons as it may deem advisable;

It appearing, that it would facilitate the prompt and orderly handling of the Commission's business to delegate to the Chief of the Common Carrier Bureau authority to designate such applications for public hearing, and to give appropriate notice as required under the provisions of section 221 (a) of the Communications Act;

It further appearing, that notice of proposed rule making and public rule making procedure may be omitted in accordance with section 4 (a) of the Administrative Procedure Act as being unnecessary since the rule herein relates to internal Commission organization and procedure and is not substantive in nature;

It further appearing, that authority for the proposed rule is contained in sections 4 (i) and 5 (d) (1) of the Communications Act of 1934, as amended;

*It is ordered*, That, effective December 10, 1952, authority is hereby delegated to the Chief, Common Carrier Bureau to fix a time and place for public hearings on applications filed by telephone companies under section 221 (a) of the Communications Act of 1934, as amended, and to give reasonable notice in writing to the Governor of each of the States in which the physical property affected, or any part thereof, is situated, to the State commission having jurisdiction over telephone companies, and to such other persons as he may deem advisable.

Released: December 11, 1952.

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

[F. R. Doc. 52-13395; Filed, Dec. 19, 1952; 8:48 a. m.]

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[Docket No. 8001, 8602, 8685, 8830, 9222, 9442, 9755, 9756, 9811-9813]

ARK-VALLEY BROADCASTING CO., INC., ET AL.

### NOTICE OF ORAL ARGUMENT

Beginning at 10:00 o'clock a. m. on Monday, January 12, 1952, the Commission will hear oral argument in Room 6121, on the following matters in the order indicated:

ARGUMENT No. 1

| Docket No.: | | | | |
|---|---|---|---|---|
| 9811 BP-7704 | KGAR.... | Ark-Valley Brdcstg Co., Inc., Garden City, Kans. | C. P. to change frequency. | 920 kc 500 w DA-N night; 1 kw day unlimited. |
| 9812 BP-7763 | KLMR.... | The Southeast Colorado Brdcstg Co., Lamar, Colo. | C. P. to change frequency, increase power, etc. | 920 kc 500 w DA night; 1 kw day unlimited. |
| 9813 BP-7805 | KFNF.... | Capital Brdcstg Co., Lincoln, Nebr. | C. P. to change transmitter, etc. | 920 kc 500 w night; 1 kw day unlimited. |

ARGUMENT No. 2

| Docket No.: | | | | |
|---|---|---|---|---|
| 8602 BP-6734 | New..... | Delta Broadcasters, Inc., Thibodaux, La. | C. P..... | 630 kc 500 w day, daytime. |
| 9462 BP-7282 | KCIL..... | Charles Wilbur Lamar, Jr., Houma, La. | C. P. to change frequency, increase power, etc. | 630 kc 1 kw night; 1 kw day; DA-2 unlimited. |

ARGUMENT No. 3

| Docket No.: | | | | |
|---|---|---|---|---|
| 8001 B4-P-8071 | WTOD.... | Unity Corp., Inc., Toledo, Ohio.. | C. P. to change hours from daytime to unlimited. | 1470 kc 1 kw night; 1 kw day; DA-2 unlimited. |
| 8983 BP-6421 | New..... | The Midwestern Broadcasting Co., Toledo, Ohio. | C. P..... | 1470 kc 1 kw night; 1 kw day; DA Unlimited. |
| 8830 BP-6534 | New..... | The Toledo Blade Co., Toledo, Ohio. | C. P..... | 1470 kc 1 kw night; 1 kw Day; DA Unlimited. |
| 9222 BP-7057 | New..... | Radio Corp. of Toledo, Toledo, Ohio. | C. P..... | 1470 kc 1 kw night; 1 kw day; DA-2 Unlimited. |

ARGUMENT No. 4

| Docket No.: | | | | |
|---|---|---|---|---|
| 9755 BP-7095 | New..... | Byrne Ross, Lila G. Ross, Robert R. Harrison and Dorothy V. Harrison, d/b as Lawton-Fort Sill Broadcasting Co., Lawton, Okla. | C. P..... | 1250 kc 500 w night; 1 kw day, DA unlimited. |
| 9756 BP-7737 | ..... | J. D. Allen tr/as Caddo Broadcasting Co., Anadarko, Okla. | C. P..... | 1250 kc 500 w day daytime. |

Dated: December 12, 1952.

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

[F. R. Doc. 52-13401; Filed, Dec. 19, 1952; 8:50 a. m.]

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[Docket No. 10336]

ALBUQUERQUE BROADCASTING CO. (KOB)

ORDER CONTINUING HEARING

In re application of Albuquerque Broadcasting Company (KOB), Albuquerque, New Mexico, Docket No. 10336, File No. BSSA-275; for extension of special service authorization.

The Commission having under consideration the motion of the applicant, filed November 25, 1952, that the hearing upon its application, which is presently scheduled for December 10, 1952, be continued to January 21, 1953;

It appearing, that comprehensive engineering studies are required in order to meet the issues governing the proceeding and that approximately six weeks beyond December 10, 1952, are necessary to enable the moving party to complete such studies;

It appearing further, that counsel for the Commission's Broadcast Bureau and for Westinghouse Radio Stations, Inc. (WBZ) consent to the continuance herein sought, and that American Broadcasting Company (WJZ), while insisting that the special service authorization involved should be terminated forthwith, agrees that since the Commission, over its protest, has directed a hearing upon the instant application for such authorization and has extended same, the moving party should be allowed additional time within which to prepare its case;

*It is ordered,* This 3d day of December 1952, that the motion under consideration is granted, and that the hearing upon the above-entitled application is continued to January 21, 1953.

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

[F. R. Doc. 52-13396; Filed, Dec. 19, 1952; 8:49 a. m.]

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[Docket No. 10069]

LYMAN BROWN ENTERPRISES

ORDER SCHEDULING ORAL ARGUMENT

In re application of Lyman C. Brown tr/as Lyman Brown Enterprises, Brownwood, Texas., Docket No. 10069, File No. BP-8149; for construction permit.

At a session of the Federal Communications Commission held at its offices in Washington, D. C., on the 10th day of December 1952;

The Commission having under consideration the Initial Decision in the above-entitled proceeding, released July 1, 1952; the exceptions and request for oral argument by Radio and News, Inc. (KXOX), Sweetwater, Texas, a party respondent, filed August 6, 1952; motions to strike the KXOX exceptions by Lyman C. Brown, the applicant herein, and by the Chief of the Commission's Broadcast Bureau, filed August 15 and 18, 1952, respectively; and the opposition to the motions to strike by Radio and News, Inc. (KXOX) filed August 21, 1952; and

It appearing, that upon review of this proceeding and the issues raised in the foregoing pleadings, the Commission can best dispose of said issues after hearing oral argument thereon by the participants; and that therefore the proceeding should be scheduled for oral argument and the participants afforded an opportunity to address themselves not only to the Initial Decision and the exceptions thereto, but also to the issues raised in the foregoing pleadings;

*It is ordered,* That oral argument in this proceeding is scheduled for February 16, 1953, commencing at 10:00 a. m.; and that the participants herein are afforded an opportunity to address themselves not only to the Initial Decision and the exceptions filed thereto, but also to the issues raised by the foregoing pleadings.

Released: December 11, 1952.

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

[F. R. Doc. 52-13397; Filed, Dec. 19, 1952; 8:49 a. m.]

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[Docket No. 9362]

INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT AND INTERNATIONAL MONETARY FUND, ET AL.

ORDER SCHEDULING ORAL ARGUMENT

In the matter of International Bank for Reconstruction and Development and International Monetary Fund, complainants, v. All American Cables & Radio, Inc., The Commercial Cable Company, Mackay Radio & Telegraph Company, Inc., RCA Communications, Inc., The Western Union Telegraph Company, defendants; Docket No. 9362.

At a session of the Federal Communications Commission held at its offices in Washington, D. C., on the 10th day of December 1952;

The Commission having under consideration the exceptions to the Initial Decision herein, and other relevant pleadings, including requests for additional time to be allowed in connection with the oral argument of this proceeding;

*It is ordered,* That oral argument before the Commission en banc is scheduled for Tuesday, February 17, 1953, at the offices of the Commission in Washington, D. C., beginning at 10:00 a. m.,

and that the participants listed below are allowed time for oral argument as follows:

| | *Minutes* |
|---|---|
| International Bank for Reconstruction and Development and the International Monetary Fund | 60 |
| All America Cables & Radio, Inc., the Commercial Cable Co. and Mackay Radio & Telegraph Co., Inc. | 30 |
| RCA Communications, Inc. | 30 |
| The Western Union Telegraph Co. | 30 |
| Office of General Counsel of U. S. Treasury Department, for National Advisory Council on International Monetary and Financial Problems | 20 |
| The Department of State | 20 |
| Chief, Commission's Common Carrier Bureau | 30 |

Released: December 11, 1952.

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

[F. R. Doc. 52-13398; Filed, Dec. 19, 1952; 8:49 a. m.]

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[Docket Nos. 7179, 7180]

EASTON PUBLISHING CO. AND ALLENTOWN BROADCASTING CORP.

ORDER SCHEDULING ORAL ARGUMENT

In re applications of Easton Publishing Company, Easton, Pennsylvania, Docket No. 7179, File No. BP-4212; Allentown Broadcasting Corporation, Allentown, Pennsylvania, Docket No. 7180, File No. BP-4374; for construction permits.

At a session of the Federal Communications Commission held at its offices in Washington, D. C., on the 10th day of December 1952;

The Commission having under consideration the Initial Decision herein, the exceptions and replies thereto, and the requests for oral argument;

*It is ordered*, That oral argument herein before the Commission en banc is scheduled for Tuesday, February 24, 1953, commencing at 10:00 a. m.; and that the parties are each allowed 30 minutes for the presentation of oral argument.

Released: December 11, 1952.

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

[F. R. Doc. 52-13399; Filed, Dec. 19, 1952; 8:49 a. m.]

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[Docket Nos. 8116, 9213, 9227, 9228, 9515, 9910, 9911, 9814, 9897, 9345]

BALBOA RADIO CORP. ET AL.

NOTICE OF ORAL ARGUMENT

Beginning at 10:00 o'clock a. m. on Monday, December 22, 1952, the Commission will hear oral argument in Room 6121, on the following matters in the order indicated:

ARGUMENT No. 1

| | | | | |
|---|---|---|---|---|
| Docket No: 8116 BP-5622 | KLIK | Balboa Radio Corp., Escondido, Calif. | C. P. to change frequency, change hours of operation, etc. | 1450 kc 250 w night; 250 w day unlimited. |
| 9213 BP-5772 | New | Elmer Glaser, Ray A. Wilcox, David Rorich, Jr., Hyman Glaser and Max Glaser, a partnership d/b as Oceanside Broadcasting Co., Oceanside, Calif. | C. P. | 1450 kc 250 w night; 250 w day unlimited. |

ARGUMENT No. 2

| | | | | |
|---|---|---|---|---|
| Docket No: 9227 | WHDH | Matheson Radio Co., Inc., Boston, Mass. | Petition | For reconsideration of Commission action granting mod. of C. P., WXKW (BMP-3757). |
| 9228 | KOA | National Broadcasting Co., Inc., Denver, Colo. | Petition | For reconsideration of Commission action granting mod. of C. P., WXKW (BMP-3757). |
| 9515 BMP-4580 | WXKW | Champlain Valley Broadcasting Corp., Albany, N. Y. | Mod. of C. P. | 850 kc 10 kw DA-1; night 10 kw DA-1 day unlimited. |

ARGUMENT No. 3

| | | | | |
|---|---|---|---|---|
| Docket No.: 9910 BP-7919 | New | City Broadcasting Corp., Nashua, N. H. | C. P. | 1340 kc 250 w night; 250 w day unlimited. |
| 9911 BP-7980 | WHOB | The Gardner Broadcasting Co., Gardner, Mass. | C. P. to change frequency, etc. | 1340 kc 250 w night; 250 w day unlimited. |

ARGUMENT No. 4

| | | | | |
|---|---|---|---|---|
| Docket No.: 9814 BP-7803 | New | Hirsch Communication Engineering Corp., Sparta, Ill. | C. P. | 1230 kc 250 w night; 250 w day unlimited. |
| 9897 BP-7934 | New | Hawthorn Broadcasting Co., St. Louis, Mo. | C. P. | 1230 kc 250 w night; 250 w day unlimited. |

ARGUMENT No. 5

| | | | | |
|---|---|---|---|---|
| Docket No.: 9345 BP-6473 | KURV | James Cullen Looney, Edinburg, Tex. | C. P. to increase power, etc. | 710 kc 1 kw DA night; 1 kw day unlimited. |

Dated: December 11, 1952.

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

[F. R. Doc. 52-13400; Filed, Dec. 19, 1952; 8:50 a. m.]

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[Docket Nos. 8836, 10069]

LYMAN BROWN ENTERPRISES AND HARBENITO BROADCASTING CO.

NOTICE OF ORAL ARGUMENT

Beginning at 10:00 o'clock a. m. on Monday, February 16, 1953, the Commission will hear oral argument in Room 6121, on the following matters in the order indicated:

ARGUMENT No. 1

| | | | | |
|---|---|---|---|---|
| Docket No.: 10069 BP-8149 | New | Lyman C. Brown tr/as Lyman Brown Enterprises, Brownwood, Tex. | C. P. | 1240 kc 100 w night; 100 w day unlimited. |

ARGUMENT No. 2

| | | | | |
|---|---|---|---|---|
| Docket No.: 8836 BP-6350 | KGBS | Harbenito Broadcasting Co., Harlingen, Tex. | C. P. to change frequency, increase power, etc. | 850 kc 5 kw night; 5 kw day DA unlimited. |

Dated: December 12, 1952.

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

[F. R. Doc. 52-13441; Filed, Dec. 19, 1952; 8:55 a. m.]

## FEDERAL POWER COMMISSION

[Docket Nos. G-1947, G-1959]

TEXAS EASTERN TRANSMISSION CORP. AND WILCOX TREND GATHERING SYSTEM, INC.

NOTICE OF OPINION NO. 241 AND ORDER ISSUING CERTIFICATES OF PUBLIC CONVENIENCE AND NECESSITY

DECEMBER 16, 1952.

In the matters of Texas Eastern Transmission Corporation, Docket No. G-1947; Wilcox Trend Gathering System, Inc., Docket No. G-1959.

Notice is hereby given that on December 15, 1952, the Federal Power Commission issued its opinion and order entered December 12, 1952, issuing certificates of public convenience and necessity in the above-entitled matters.

[SEAL] LEON M. FUQUAY, *Secretary.*

[F. R. Doc. 52-13412; Filed, Dec. 19, 1952; 8:52 a. m.]

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[Docket No. G-1974]

CITIES SERVICE GAS CO.

ORDER FIXING DATE OF HEARING

On June 11, 1952, Cities Service Gas Company (Applicant), a Delaware corporation having its principal place of business in Oklahoma City, Oklahoma, filed an application and, on October 20 and November 17, 1952, supplements thereto, for a certificate of public convenience and necessity pursuant to section 7 of the Natural Gas Act, authorizing the construction and operation of certain natural gas transmission facilities subject to the jurisdiction of the Commission, as described in the application on file with the Commission and open to public inspection.

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 its application be heard under under the shortened procedure provided by the aforesaid rule for noncontested proceedings, and no request to be heard, protest or petition having been filed subsequent to the giving of due notice of the filing of the application, including publication in the FEDERAL REGISTER on June 24, 1952 (17 F. R. 5681).

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 January 7, 1953, 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 as supplemented: *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: December 16, 1952.

By the Commission.

[SEAL] LEON M. FUQUAY, *Secretary.*

[F. R. Doc. 52-13416; Filed, Dec. 19, 1952; 8:52 a. m.]

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[Docket No. G-2076]

NEW YORK STATE NATURAL GAS CORP.

NOTICE OF FINDINGS AND ORDER

DECEMBER 16, 1952.

Notice is hereby given that on December 15, 1952, the Federal Power Commission issued its order entered December 11, 1952, issuing certificate of public convenience and necessity in the above-entitled matter.

[SEAL] LEON M. FUQUAY, *Secretary.*

[F. R. Doc. 52-13413; Filed, Dec. 19, 1952; 8:52 a. m.]

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[Docket No. ID-1174]

ARLEEN W. HUGHES

NOTICE OF ORDER AUTHORIZING APPLICANT TO HOLD CERTAIN POSITIONS

DECEMBER 16, 1952.

Notice is hereby given that on December 15, 1952, the Federal Power Commission issued its order entered December 11, 1952, authorizing applicant to hold certain positions pursuant to section 305 (b) of the Federal Power Act in the above-entitled matter.

[SEAL] LEON M. FUQUAY, *Secretary.*

[F. R. Doc. 52-13414; Filed, Dec. 19, 1952; 8:52 a. m.]

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[Project No. 995]

CALIFORNIA OREGON POWER CO.

NOTICE OF ORDER GRANTING REQUEST FOR WITHDRAWAL OF APPLICATION FOR AMENDMENT OF LICENSE (TRANSMISSION LINE)

DECEMBER 16, 1952.

Notice is hereby given that on December 15, 1952, the Federal Power Commission issued its order entered December 11, 1952, granting request for withdrawal of application for amendment of license (Transmission Line) in the above-entitled matter.

[SEAL] LEON M. FUQUAY, *Secretary.*

[F. R. Doc. 52-13415; Filed, Dec. 19, 1952; 8:52 a. m.]

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[Project No. 2110]

CONSOLIDATED WATER POWER CO.

NOTICE OF APPLICATION FOR LICENSE

DECEMBER 15, 1952.

Public notice is hereby given that Consolidated Water Power Company, of Wisconsin Rapids, Wisconsin, has made application for license under the provisions of the Federal Power Act (16 U. S. C. 791-825r) for constructed Project No. 2110, known as the Stevens Point project, on the Wisconsin River at Stevens Point, in Portage County, Wisconsin. The project consists of a dam across the river composed of a powerhouse section, a gated spillway section, and a nonoverflow section, flanked on the left bank by a concrete gravity wall about 1,022 feet long and an earthen embankment about 1,490 feet long, and on the right bank by an earthen embankment about 2,600 feet long; a concrete overflow weir across Rocky Run; a powerhouse containing six 1,140-horsepower turbines each connected to a 640-kilowatt generator; a transformer station; three 44-kv transmission lines extending to Wisconsin Rapids, Village of Whiting, and a substation in Stevens Point; and appurtenant facilities.

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 of the Commission (18 CFR 1.8 or 1.10) on or before the 12th day of January 1953. The application is on file with the Commission for public inspection.

[SEAL] LEON M. FUQUAY, *Secretary.*

[F. R. Doc. 52-13410; Filed, Dec. 19, 1952; 8:51 a. m.]

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[Project No. 2112]

PACIFIC POWER & LIGHT CO.

NOTICE OF APPLICATION FOR PRELIMINARY PERMIT

DECEMBER 15, 1952.

Public notice is hereby given that Pacific Power & Light Company, of Portland, Oregon, has made application for preliminary permit pursuant to the provisions of the Federal Power Act (16 U. S. C. 791-825r) for a proposed hydroelectric project, designated as Project No. 2112, on Lewis River, in Skomania County, Washington, affecting public lands and lands of the United States within the Gifford Pinchot National Forest. The proposed project, to be known as the Muddy Power Development, would consist of a spillway-equipped rockfill dam about 200 feet high creating a reservoir having usable storage of about 100,000 acre-feet; a power tunnel about 16,000 feet long; a surge tank and two penstocks; a powerhouse to house 2 vertical turbine-generator units each tentatively rated at 17,500 kw; and appurtenant facilities.

Protests or petitions to intervene may be filed with the Federal Power Commission, Washington 25, D. C., in accord-

ance with the rules of practice and procedure of the Commission (18 CFR 1.8 or 1.10) on or before the 23d day of January 1953. The application is on file with the Commission for public inspection.

[SEAL] LEON M. FUQUAY,
*Secretary.*

[F. R. Doc. 52-13411; Filed, Dec. 19, 1952; 8:51 a. m.]

## GENERAL SERVICES ADMINISTRATION

SECRETARY OF DEFENSE

DELEGATION OF AUTHORITY TO REPRESENT THE FEDERAL GOVERNMENT BEFORE INTERSTATE COMMERCE COMMISSION IN CERTAIN RAILROAD ABANDONMENT CASES

1. Pursuant to the provisions of sections 201 (a) (4) and 205 (d) and (e) of the Federal Property and Administrative Services Act of 1949, 63 Stat. 377, as amended, authority to represent the interests of the executive agencies of the Federal Government in the matter of I. C. C. Finance Docket No. 17595, Denver and Intermountain Railroad Company—Abandonment, and I. C. C. Finance Docket No. 17804, Associated Railroads—Abandonment, before the Interstate Commerce Commission, is hereby delegated to the Secretary of Defense.

2. The Secretary of Defense is hereby authorized to redelegate any of the authority contained herein to any officer, official or employee of the Department of Defense.

3. The authority conferred herein shall be exercised in accordance with the policies, procedures and controls prescribed by the General Services Administration and shall further be exercised in cooperation with the responsible officers, officials and employees of such Administration.

4. This delegation of authority shall be effective as of August 19, 1952.

Dated: December 16, 1952.

JESS LARSON,
*Administrator.*

[F. R. Doc. 52-13462; Filed, Dec. 19, 1952; 8:59 a. m.]

SECRETARY OF DEFENSE

DELEGATION OF AUTHORITY TO ENFORCE COMPLIANCE WITH TERMS AND CONDITIONS OF CERTAIN TRANSFERS OF PROPERTY MADE FOR USE OF CIVILIAN COMPONENTS OF THE ARMED FORCES

1. Pursuant to the authority vested in me by section 205 (d) of the Federal Property and Administrative Services Act of 1949 (Pub. Law 152, 81st Cong.), as amended, hereinafter called the act, and subject to the disapproval of the Administrator of General Services within thirty days after notice to him of any action to be taken hereunder, authority is hereby delegated to the Secretary of Defense to exercise the following authority in the case of property transferred pursuant to said act to States, political subdivisions, and tax-supported instrumentalities thereof for use in the training and maintenance of civilian components of the armed forces:

a. To determine and enforce compliance with the terms, conditions, reservations, and restrictions contained in any instrument by which such transfer was made;

b. To reform, correct, or amend any such instrument by the execution of a corrective, reformative, or amendatory instrument where necessary to correct such instrument or to conform such transfer to the requirements of applicable law; and

c. To (1) grant releases from any of the terms, conditions, reservations, and restrictions contained in, and (2) convey, quitclaim, or release to the transferee or other eligible user any right or interest reserved to the United States by, any instrument by which such transfer was made, if he determines that the property so transferred no longer serves the purpose for which it was transferred, or that such release, conveyance, or quitclaim deed will not prevent accomplishment of the purpose for which such property was so transferred: *Provided*, That any such release, conveyance, or quitclaim deed may be granted on, or made subject to, such terms and conditions as he shall deem necessary to protect or advance the interests of the United States.

2. The Secretary of Defense is hereby authorized to redelegate any of the authority contained herein to any officer, official or employee of the Department of Defense.

3. This delegation of authority shall be effective as of July 1, 1949.

Dated: December 15, 1952.

JESS LARSON,
*Administrator.*

[F. R. Doc. 52-13417; Filed, Dec. 19, 1952; 8:53 a. m.]

## SECURITIES AND EXCHANGE COMMISSION

[File No. 70-2864]

COLUMBIA GAS SYSTEM, INC., AND KEYSTONE GAS COMPANY, INC.

ORDER AUTHORIZING ISSUANCE AND SALE OF INSTALLMENT PROMISSORY NOTES BY SUBSIDIARY AND ACQUISITION THEREOF BY PARENT COMPANY

DECEMBER 16, 1952.

The Columbia Gas System, Inc. ("Columbia"), a registered holding company, and the Keystone Gas Company, Inc. ("Keystone"), a subsidiary company of Columbia, having filed a joint application with the Commission pursuant to sections 6 (b), 9 and 10 of the Public Utility Holding Company Act of 1935 with respect to the following proposed transactions:

Keystone proposes to issue and sell and Columbia proposes to acquire, at par, $100,000 principal amount of 3⅝ percent Installment Promissory Notes, the proceeds from which will be used by Keystone for the purpose of financing a part of its 1952 construction program estimated to cost $147,800.

In addition, it is proposed that Keystone's outstanding 2¾ percent open-account loans in the principal amount of $100,000, owing to Columbia be funded into long-term securities. Keystone proposes to issue and Columbia proposes to acquire, at par, $100,000 principal amount of 3⅝ percent Installment Promissory Notes as payment and liquidation of the aforementioned open-account loans.

Keystone represents that the said Notes would be registered and the principal amounts thereof would be payable in twenty-five equal annual installments on February 15 of each of the years 1954 to 1978, inclusive. Interest on the unpaid principal amount thereof, at the rate of 3⅝ percent per annum, would be payable semi-annually on February 15 and August 15.

The proposed transactions having been expressly authorized by the Public Service Commission of the State of New York by order dated November 17, 1952; and

Said application having been filed on May 5, 1952, an amendment thereto having been filed on December 10, 1952, notice of said filing having been given in the form and manner prescribed by Rule U-23 promulgated pursuant to said act, and the Commission not having received a request for a hearing with respect to said joint application, as amended, within the period specified, or otherwise, and not having ordered a hearing thereon; and

The Commission finding with respect to said joint application, as amended, that the requirements of the applicable provisions of the act and rules thereunder are satisfied and that no adverse findings are necessary thereunder, and deeming it appropriate in the public interest and in the interest of investors and consumers that said joint application, as amended, be granted, effective forthwith:

*It is ordered*, Pursuant to Rule U-23 and the applicable provisions of the act, that said joint application, as amended, be, and the same hereby is, granted, effective forthwith, subject to the terms and conditions prescribed in Rule U-24.

By the Commission.

[SEAL] ORVAL L. DUBOIS,
*Secretary.*

[F. R. Doc. 52-13445; Filed, Dec. 19, 1952; 8:55 a. m.]

[File No. 811-185]

FIRST YORK CORP.

NOTICE OF APPLICATION

DECEMBER 16, 1952.

Notice is hereby given that the Equity Corporation (Equity), a Delaware corporation and a closed-end management company registered under the Investment Company Act of 1940, has filed for and on behalf of the First York Corporation (First York), a former Delaware corporation, presently registered under

the act as a closed-end management company, an application pursuant to section 8 (f) of the act for an order declaring that First York has ceased to be an investment company within the meaning of the act.

It appears that the merger of First York into Equity was authorized by the stockholders of each such corporation representing two-thirds of its outstanding capital stock at special meetings held on October 31, 1952, and that the merger of First York with and into Equity, Equity surviving the merger, became effective under the General Corporation Law of Delaware on November 3, 1952, the separate existence of First York ceasing upon that date.

For a more detailed statement of the matters of fact and law asserted, all interested persons are referred to said application which is on file in the office of the Commission in Washington, D. C.

Notice is further given that an order granting the application upon such conditions as the Commission may deem necessary for the protection of investors may be issued by the Commission at any time on or after December 30, 1952, unless prior thereto a hearing upon the application is ordered by the Commission, as provided in Rule N-5 of the rules and regulations promulgated under the act. Any interested person may, not later than December 29, 1952, at 5:30 p. m., submit in writing to the Commission his views or any additional facts bearing upon this application or the desirability of a hearing thereon, or request the Commission in writing that a hearing be held thereon. Any such communication or request should be addressed: Secretary, Securities and Exchange Commission, 425 Second Street NW., Washington 25, D. C., and should state briefly the nature of the interest of the person submitting such information or requesting a hearing, the reason for such a request, and the issue of fact or law raised by the application which he desires to controvert.

By the Commission.

[SEAL] ORVAL L. DUBOIS, *Secretary.*

[F. R. Doc. 52-13442; Filed, Dec. 19, 1952; 8:55 a. m.]

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[File No. 70-2866]

COLUMBIA GAS SYSTEM, INC., AND BINGHAMTON GAS WORKS

ORDER AUTHORIZING AMENDMENT OF CERTIFICATE OF INCORPORATION OF SUBSIDIARY COMPANY AND ISSUANCE AND SALE OF COMMON STOCK BY SUBSIDIARY COMPANY AND ACQUISITION BY PARENT COMPANY

DECEMBER 16, 1952.

The Columbia Gas System, Inc. ("Columbia"), a registered holding company, and Binghamton Gas Works ("Binghamton"), a subsidiary company of Columbia, having filed a joint application-declaration and an amendment thereto with the Commission pursuant to sections 6 (b), 9, 10, 12 (c) and 12 (d) of the Public Utility Holding Company Act of 1935 and Rules U-42 and U-44 promulgated thereunder with respect to the following transactions:

Binghamton proposes to amend its Certificate of Incorporation so as to (a) eliminate its 3,479 shares of authorized but unissued preferred stock, (b) reclassify its 45,000 shares of common stock without par value (Old Common Stock) now authorized and outstanding into 27,000 shares of common stock, par value $25 per share (New Common Stock), and (c) increase its total authorized capital stock to 80,000 shares of New Common Stock, par value $25 per share.

Binghamton further proposes to issue and sell and Columbia proposes to acquire for cash 24,000 shares of New Common Stock. The proceeds to be derived from the sale of such New Common Stock by Binghamton ($600,000) will be used to finance, in part, its 1952 construction program which is estimated to cost $1,014,450.

The proposed transactions having been expressly authorized by the Public Service Commission of the State of New York by order dated November 17, 1952; and

Said application-declaration having been filed on May 6, 1952, an amendment thereto having been filed on December 10, 1952, notice of said filing having been given in the form and manner prescribed by Rule U-23 promulgated pursuant to said act, and the Commission not having received a request for a hearing with respect to said joint application-declaration, as amended, within the period specified, or otherwise, and not having ordered a hearing thereon; and

The Commission finding with respect to said joint application-declaration, as amended, that the requirements of the applicable provisions of the act and rules thereunder are satisfied and that no adverse findings are necessary thereunder, and deeming it appropriate in the public interest and in the interest of investors and consumers that said joint application-declaration, as amended, be granted and permitted to become effective:

*It is ordered*, pursuant to Rule U-23 and the applicable provisions of the act, that said joint application-declaration, as amended, be, and the same hereby is, granted and permitted to become effective forthwith, subject to the terms and conditions prescribed in Rule U-24.

By the Commission.

[SEAL] ORVAL L. DUBOIS, *Secretary.*

[F. R. Doc. 52-13444; Filed, Dec. 19, 1952; 8:55 a. m.]

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[File No. 811-379]

SELECTED SECURITIES CORP.

NOTICE OF APPLICATION

DECEMBER 16, 1952.

Notice is hereby given that Selected Securities Corporation ("Applicant") has filed an application pursuant to section 8 (f) of the Investment Company Act of 1940 for an order of the Commission declaring that it has ceased to be an investment company within the meaning of the act.

It appears from the application that applicant's outstanding securities are beneficially owned by only 96 shareholders, and it is not making and does not presently propose to make a public offering of its securities. Section 3 (c) (1) of the act provides that any issuer whose outstanding securities are beneficially owned by not more than 100 persons and does not presently propose to make a public offering of its securities is not an investment company within the meaning of the act.

For a more detailed statement of the matters of fact and law asserted, all persons are referred to said application which is on file in the offices of the Commission in Washington, D. C.

Notice is further given that an order granting the application, in whole or in part and upon such conditions as the Commission may see fit to impose, may be issued by the Commission at any time after December 31, 1952, unless prior thereto a hearing upon the application is ordered by the Commission, as provided in Rule N-5 of the rules and regulations promulgated under the act. Any interested persons may, not later than December 29, 1952, at 5:30 p. m., e. s. t., in writing submit to the Commission his views or any additional facts bearing upon this application or the desirability of a hearing thereon, or request the Commission in writing that a hearing be held thereon. Any such communication or request should be addressed: Secretary, Securities and Exchange Commission, 425 Second Street NW., Washington 25, D. C., and 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.

By the Commission.

[SEAL] ORVAL L. DUBOIS, *Secretary.*

[F. R. Doc. 52-13443; Filed, Dec. 19, 1952; 8:55 a. m.]

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## DEPARTMENT OF JUSTICE

### Office of Alien Property

[Vesting Order 19068]

UFA FILMS, INC., ET AL.

In re: Rights in motion pictures formerly distributed by Ufa Films, Inc., 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 producers and owners of the motion pictures listed in Exhibits A and B attached hereto and made a part hereof, who, if individuals, there is rea-

sonable cause to believe were on or since December 11, 1941, and prior to January 1, 1947, residents of Germany, are, and prior to January 1, 1947 were, nationals of a designated enemy country (Germany), and who, if partnerships, associations, corporations or other business organizations, there is reasonable cause to believe were on or since December 11, 1941, and prior to January 1, 1947, 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);

2. That the property described as follows: (a) All right, title, interest and claim of whatsoever kind or nature not heretofore vested, under the statutory and common law of the United States and of the several States thereof, in, to and under the following:

(1) The motion pictures listed in said Exhibits A and B including, but not limited to, the exclusive right to exhibit same in whole or in part by any means within the United States, all rights to arrange, adapt, revise, translate, and duplicate said motion pictures in whole or in part, and every copyright, claim of copyright, right to copyright, and right to renew the copyright or copyrights in said motion pictures.

(2) The screen plays, scenarios, and shooting scripts upon which said motion pictures are based, including, but not limited to, all motion picture and television rights therein, and every copyright, claim of copyright, right to copyright, and right to renew the copyright or copyrights in said screen plays, scenarios, and shooting scripts.

(3) The rights to dramatize, perform, represent, and reproduce on motion picture film those portions of the published and unpublished works subject to copyright, other than the above mentioned screen plays, scenarios, and shooting scripts, which underlie or are embodied in said motion pictures and to exhibit such film by any means in the United States.

(4) All prints of the motion pictures (including any and all versions thereof) listed in said Exhibit A in the possession or under the control of Samuel Cummins and/or Jewel Productions, Inc., both of 165 West 46th Street, New York, New York, or the assigns of either or both of them.

(b) All right, title, interest, and claim of whatsoever kind or nature, under the statutory and common law of the United States and of the several States thereof, of the persons referred to in subparagraph 1 hereof and also of all other persons (including individuals, partnerships, associations, corporations or other business organizations) who were on or since December 11, 1941, and prior to January 1, 1947, citizens and residents of, or which were on or since December 11, 1941, and prior to January 1, 1947, organized under the laws of or had their principal places of business in Germany and are, and prior to January 1, 1947, were nationals of such designated enemy country, in, to and under the following:

(1) All prints in the United States of the motion pictures listed in said Exhibits A and B

(2) All arrangements, adaptations, revisions, dramatizations, translations, and versions of the motion pictures listed in said Exhibits A and B

(3) Every license, agreement, privilege, power and right of whatsoever nature arising under or with respect to the property described in subparagraphs 2 (a), 2 (b) (1) and 2 (b) (2) of this Vesting Order

(4) All monies and amounts, and all rights to receive monies and amounts, by way of damages, royalty, share of profits or other emolument, accrued or to accrue, whether arising pursuant to law, contract or otherwise, with respect to the property described in subparagraphs 2 (a) and 2 (b), of this Vesting Order, and

(c) All causes of action accrued or to accrue at law or in equity with respect to the property described in subparagraphs 2 (a) and 2 (b) hereof, including but not limited to the rights to sue for and recover all damages and profits and to request and receive the benefits of all remedies provided by common law and by statute for the infringement of any copyright, for the violation of any right and for the breach of any obligation described in or affecting the aforesaid property

is property 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 subparagraphs 1 and 2 (b) hereof, the aforesaid nationals of a designated enemy country (Germany);

and it is hereby determined:

3. That the national interest of the United States requires that the persons referred to in subparagraph 1 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 in subparagraph 2 hereof, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on November 26, 1952.

For the Attorney General.

[SEAL] ROWLAND F. KIRKS,
*Assistant Attorney General, Director, Office of Alien Property.*

EXHIBIT A—MOTION PICTURES FORMERLY DISTRIBUTED BY UFA FILMS, INCORPORATED

*Title of motion picture and German title*

Adieu Mascotte; Adieu Mascotte.
Apaches of Paris; Die Apachen.
Armored Vault; Das Panzergewoelbe.
Asphalt (alternate title: Temptation); Asphalt.
At the Edge of the World; Am Rande der Welt.
At the Grey House; Die Chronik von Grieshus.
Backstairs; Hintertreppe.
Bella Napoli.
Bird's Paradise (alternate title: Tropical Birds).
Blue Mouse.
Carmen of St. Pauli; Carmen von St. Pauli.
Chained; Michael.
Cheating Mothers (alternate title: Fair Exchange); Fische und Muscheln.
Cohen's Family Reunion; Familientag in Hause Prellstein.
Cupid's Express; Blitzzug der Liebe.
Czardas Duchess; Czardas Fuerstin.
Dance Fever; Der Taenzer meiner Frau.
Dance Student; Der Tanzstudent.
Dr. Mabuse (alternate title: Fatal Passion of Dr. Mabuse); Dr. Mabuse der Spieler.
Dr. Monnier and his Women (alternate title: Doctor's Women); Dr. Monnier und die Frauen.
False Shame (alternate title: Fools Passion); Falsche Scham.
Farmer of Texas (alternate titles: (1) Somebody's Son, (2) Cowboy Count); Der Farmer von Texas.
Feeding the Angels (alternate title: Marvels of the Deep).
Fishes in Love (alternate title: Underwater Households); Merkwuerdige Fischehen.
Fleeing from Love.
Fourfooted Columbus (alternate title: Life Cycle of a Frog).
Fredericus Rex; Fredericus Rex.
Good old Summertime (alternate title: When School is Over).
Gritty Pups.
Guilty; Schuldig.
Heavenly Bodies; Wunder der Schoepfung.
Her Dark Past.
His late Excellency; Die selige Excellenz.
His unknown Wife; Seine Frau, die Unbekannte.
Impetuous Youth; Der Geiger von Florenz.
Jealousy; Eifersucht.
Killing the Killer.
Kriemhild's Revenge; Kriemhild's Rache.
Lady with the Mask (alternate title: Masked Lady); Die Dame mit der Maske.
Lies of Nina Petrowna (alternate title: The Wonderful Lie of Nina Petrowna); Die Luege der Nina Petrowna (alternate title: Die wonderbar Luege der Nina Petrowna).
Life in the Twilight (alternate title: Motherly Oak).
Life's Steeplechase; Kampf um die Scholle.
Lost Expedition.
Lost Shadow; Der verlorne Schatten.
Love makes us blind; Liebe macht blind.
Lovers and Sinners (alternate title: Isle of Dreams); Insel der Traeume.
Love's Fires; Liebesfeuer.
Love's Witchcraft; Von Salamandern und Molchen.
Loves of Jeanne Ney (alternate title: Jeanne Ney); Die Liebe der Jeanne Ney.
Man against Man; Mann gegen Mann.
Manon Lescaut; Manon Lescaut.
Marriage Tragedy; Ehetragoedie (alternate title: Tragoedie einer Ehe).
Modern Du Barry; Eine Du Barry von heute (alternate title: Moderne Dubarry).
Mothers and Mothers.
Mystic Mirror (alternate title: Magic Mirror); Der geheimnisvolle Spiegel.
Nature and Love (alternate titles: (1) Love, Life and Nature, (2) Love Life in Nature).

Nature's Tiny Tragedies (alternative title: Visit to Mother Nature).
No Trace of the Criminal; Von Taeter fehlt jede Spur.
Peculiar Households (alternate title: Partnerships under the Sea).
Peter the Pirate; Peter der Korsar.
Pets and Pests (alternate title: Pets of Mankind).
Poor Fish (alternate title: Countless Enemies).
Rose Bernd; Rose Bernd.
Roumania; Rumaenien.
Rustic Romance; Kikiriki.
Sajenko the Soviet.
Saltwater Millinery (alternate title: Submarine Camouflage); Meeresspinne.
Scandal in Baden-Baden.
Scourge of Mankind; Geissel der Menschheit.
Secrets of the Soul; Geheimnisse der Seele.
Siegfried; Siegfried.
Silver Swimmer; Argyroneta [Wasserspinne].
Singer's Enemy.
Smuggler Bride from Mallorca.
Streets of Algiers; Frauengasse von Algiers.
Tally Ho; Lieblinge der Menschen.
Tartuffe (alternate title: Tartuffe the Hypocrite); Tartuffe.
Tatjana (alternate title: Blinding Passion); Tatjana.
Treacherous Waters.
Trial of Donald Westhof; Der Kampf des Donald Westhof.
Two Brothers (alternate title: Schellenberg Brothers); Die Bruder Schellenberg.
Vanina; Vanina.
Velvet Paddles.
Wandering Hills (alternate title: Drifting Dunes).
Ways to Strength and Beauty; Wege zur Kraft und Schoenheit.
We Parents (alternate title: Instinct of Parenthood).
When Duty Calls; Der Mann im Feuer.
Youthful Ecstasy (alternate title: Youth's Ecstasy); Jugendrausch.
Berlin after Dark.

EXHIBIT B—MOTION PICTURES FORMERLY DISTRIBUTED BY UFA FILMS, INCORPORATED AND/OR UNIVERSUM FILM A. G.

*Title of motion picture*

Aesculapschlange.
African Elephants.
Allerhand Fischjaeger.
Allerhand Waldgetier.
Alte Kleider.
Aus dem Rosenlande.
Aus der Kinderstube.
Baerenjagd in den Karpathen.
Chemische und physikalische Spielereien.
Erbluehende Pflanzen.
Familie Nimmersatt.
Geheimnisse des Orients (Secrets of the Orient).
Im Froeschkoenigs Reich.
Im Reiche der Bienen.
Im Schatten der Eiche.
Im Vogelparadies der Nordsee.
Kasimir und Hedig.
Katzenbilder.
Kleine Sommerwelt.
Koenigin der Wasserrosen.
Die letzten Wisenten.
Menschen sehen Dich an (If a Marabou could speak).
Mikrokosmos im Reiche Neptuns.
Mit dem Wanderschaefern.
Muttersorgen im Tierreich.
Das Paradies Europas.
Pensionaere aus aller Welt.
Raubritter des Meeres.
Ringelnatter.
Schlafkrankheit.
Seidenspinne.
Die Stadt im Meer.
Strandgeheimnisse.
Tanzendes Holz.
Tierjugend.

Der Tiger von Berlin (The Tiger Murder Case).
Toene die nie vergehen.
Urwelt im Urwald.
The Water Flea.
Das Wattenmeer und seine Bewohner.
Die Weinbergschnecke.
Wilderer.
Wuerttembergische Tier- und Landschaftsbilder.
Wuerzburg, die Haupstadt des Frankentales.
Wueste am Meer.
Wunderwelt der Mikroben.

[F. R. Doc. 52-13459; Filed, Dec. 19, 1952; 8:59 a. m.]

## MAATSCHAPPIJ TOT BEHEER EN EXPLOITATIE VAN OCTROOIEN, N. V.

### NOTICE OF INTENTION TO RETURN VESTED PROPERTY

Pursuant to section 32 (f) of the Trading With the Enemy Act, as amended, notice is hereby given of intention to return, on or after 30 days from the date of publication hereof, the following property located in Washington, D. C., including all royalties accrued thereunder and all damages and profits recoverable for past infringement thereof, after adequate provision for taxes and conservatory expenses:

*Claimant, Claim Nos., and Property*

Maatschappij tot Beheer en Exploitatie van Octrooien, N. V., The Hague, Netherlands; Claim Nos. 41941 and 41942; $46,347.96 in the Treasury of the United States. Property described in Vesting Order Nos. 671 (8 F. R. 5004, April 17, 1943) and 1420 (8 F. R. 7050, May 27, 1943), relating to United States Letters Patent and patent contract interests identified in Schedule A attached hereto and made a part hereof.

Executed at Washington, D. C., on December 16, 1952.

For the Attorney General.

[SEAL] ROWLAND F. KIRKS,
*Assistant Attorney General, Director, Office of Alien Property.*

A. *Patents.*

SCHEDULE A—PROPERTY CLAIMED BY MAATSCHAPPIJ TOT BEHEER EN EXPLOITATIE VAN OCTROOIEN N. V.

| Patent No. | Date issued | Inventor | Title | Date assigned |
|---|---|---|---|---|
| 1,833,248 | 11-24-31 | Richard Genenger | Plate Glass Rolling Machine | 6-17-30, Rec. 7-7-30, T-144, p. 565. |
| 1,869,245 | 7-26-32 | do | Device for Handling and Emptying Glass Melting Pots. | 5-19-30, Rec. 6-5-30, K-144, p. 423. |
| 1,951,993 | 3-20-34 | Leander N. Pond | Take Off Roll for Glass Tubing and Cane | 11-4-32, Rec. 11-10-32, P-154, p. 193. |
| 1,907,761 | 7-24-34 | Lambert von Reis | Leer | 12-4-30, Rec. 12-18-30, S-146, p. 42. |
| 1,975,737 | 10- 2-34 | Leopoldo Sanchez-Velio. | Prevention of Air Bubbles in Glass | 12-8-31, Rec. 1-2-32, F-151, p. 352. |
| 2,009,326 | 7-23-35 | do | Manufacture of Glass Tubing and Cane | 12-8-31, Rec. 1-2-32, F-151, p. 352. |
| 2,009,793 | 7-30-35 | do | Process for the Manufacture of Glass Tubes and Automatic Apparatus Embodying the Same. | 12-8-31, Rec. 1-2-32, F-151, p. 352. |
| 2,088,284 | 7-27-37 | Pierre Bertrand | Device for Conveying Articles in Continuous Furnaces. | 10-6-36, Rec. 10-17-36, K-168, p. 138. |

*B. Contract interests.*

All interests and rights (including all royalties and other monies payable or held with respect to such interests and rights and all damages for breach of the agreement hereinafter described, together with the right to sue therefor) created in Maatschappy tot Beheer en Exploitatie van Octrooien by virtue of a license dated December 10, 1931, granted by said Maatschappy tot Beheer en Exploitatie van Octrooien to Corning Glass Works and all amendments and supplements thereto, including, but not by way of limitation, an amendment dated July 26, 1932, and a supplement dated February 14, 1934, which license relates among other things to United States Letters Patent Nos. 1,975,737 and 2,009,793, to the extent owned by Maatschappij tot Beheer en Exploitatie van Octrooien immediately prior to the vesting thereof by Vesting Order No. 1420 dated May 6, 1943.

All interests and rights (including all royalties and other monies payable or held with respect to such interests and rights and all damages for breach of the agreement hereinafter described, together with the right to sue therefor) created by Maatschappy tot Beheer en Exploitatie van Octrooien by virtue of an agreement dated May 31, 1932 (including all modifications thereof and supplements thereto, if any) by and between said Maatschappy tot Beheer en Exploitatie van Octrooien and Corning Glass Works, which agreement relates among other things to United States Letters Patent Nos. 1,975,737 and 2,009,793, to the extent owned by Maatschappy tot Beheer en Exploitatie van Octrooien immediately prior to the vesting thereof by Vesting Order No. 1420.

[F. R. Doc. 52-13460; Filed, Dec. 19, 1952; 8:59 a. m.]

# INTERSTATE COMMERCE COMMISSION

[4th Sec. Application 27632]

## PETROLEUM FUEL OIL FROM CRUPP, MISS., TO LOUISVILLE, KY.

### APPLICATION FOR RELIEF

DECEMBER 17, 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 Gulf, Mobile and Ohio Railroad Company, Illinois Central Railroad Company, and Louisville and Nashville Railroad Company.

Commodities involved: Petroleum distillate fuel oil and petroleum residual fuel oil, in tank-car loads.

From: Crupp, Miss.

To: Louisville, Ky.

Grounds for relief: Rail and motor competition and circuitous routes.

Schedules filed containing proposed rates: C. A. Spaninger, Agent, I. C. C. No. 1253, Supp. 72.

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.

[SEAL] GEORGE W. LAIRD,
*Acting Secretary.*

[F. R. Doc. 52-13429; Filed, Dec. 19, 1952; 8:53 a. m.]

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[4th Sec. Application 27633]

PAPER ARTICLES FROM PENSACOLA, NORTH PENSACOLA, AND CANTONMENT, FLA., TO NEW ORLEANS, LA., GROUP

APPLICATION FOR RELIEF

DECEMBER 17, 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: Wrapping paper, paper bags, and pulpboard or fibreboard, carloads.

From: Pensacola, North Pensacola, and Cantonment, Fla.

To: New Orleans, La., and points grouped therewith.

Grounds for relief: Competition with rail carriers and circuitous routes.

Schedules filed containing proposed rates: C. A. Spaninger, Agent, I. C. C. No. 1218, Supp. 28.

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.

[SEAL] GEORGE W. LAIRD,
*Acting Secretary.*

[F. R. Doc. 52-13430; Filed, Dec. 19, 1952; 8:53 a. m.]

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[4th Sec. Application 27634]

STONE, ROUGH, DRESSED OR CARVED FROM ROCKWOOD, ALA., TO POINTS IN NORTH CAROLINA AND VIRGINIA

APPLICATION FOR RELIEF

DECEMBER 17, 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 carriers parties to schedule listed below.

Commodities involved: Stone, rough, dressed or carved, carloads.

From: Rockwood, Ala.

To: Points in North Carolina and Virginia.

Grounds for relief: Rail and market competition and circuitous routes.

Schedules filed containing proposed rates: C. A. Spaninger, Agent, I. C. C. No. 1210, Supp. 15.

Any interested person desiring the Commission to hold a hearing upon such application shall request the Commission in writing so to do within 15 days from the date of this notice. As provided by the general rules of practice of the Commission, Rule 73, persons other than applicants should fairly disclose their interest, and the position they intend to take at the hearing with respect to the application. Otherwise the Commission, in its discretion, may proceed to investigate and determine the matters involved in such application without further or formal hearing. If because of an emergency a grant of temporary relief is found to be necessary before the expiration of the 15-day period, a hearing, upon a request filed within that period, may be held subsequently.

By the Commission.

[SEAL] GEORGE W. LAIRD,
*Acting Secretary.*

[F. R. Doc. 52-13431; Filed, Dec. 19, 1952; 8:53 a. m.]

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[4th Sec. Application 27635]

RUBBER HOSE FROM BUCYRUS, OHIO, TO MEMPHIS, TENN., AND NEW ORLEANS, LA.

APPLICATION FOR RELIEF

DECEMBER 17, 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: F. C. Kratzmeir, Agent, for carriers parties to Agent L. C. Schuldt's tariff I. C. C. No. 4367, pursuant to fourth-section order No. 16101.

Commodities involved: Rubber hose, carloads.

From: Bucyrus, Ohio.

To: Memphis, Tenn., and New Orleans, La.

Grounds for relief: Competition with rail carriers, circuitous routes, and operation through higher-rated territory.

Any interested person desiring the Commission to hold a hearing upon such application shall request the Commission in writing so to do within 15 days from the date of this notice. As provided by the general rules of practice of the Commission, Rule 73, persons other than applicants should fairly disclose their interest, and the position they intend to take at the hearing with respect to the application. Otherwise the Commission, in its discretion, may proceed to investigate and determine the matters involved in such application without further or formal hearing. If because of an emergency a grant of temporary relief is found to be necessary before the expiration of the 15-day period, a hearing, upon a request filed within that period, may be held subsequently.

By the Commission.

[SEAL] GEORGE W. LAIRD,
*Acting Secretary.*

[F. R. Doc. 52-13432; Filed, Dec. 19, 1952; 8:53 a. m.]

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[4th Sec. Application 27636]

SAND FROM VINCENNES, IND., TO ENFIELD, ILL.

APPLICATION FOR RELIEF

DECEMBER 17, 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. G. Raasch, Agent, for the Baltimore and Ohio Railroad Company.

Commodities involved: Sand, carloads.

From: Vincennes, Ind.

To: Enfield, Ill.

Grounds for relief: Wayside pit competition.

Schedules filed containing proposed rates: B&O RR. Tariff I. C. C. No. 24048, Supp. 9.

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.

[SEAL] GEORGE W. LAIRD, *Acting Secretary.*

[F. R. Doc. 52-13433; Filed, Dec. 19, 1952; 8:53 a. m.]

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[4th Sec. Application 27637]

CRUSHED STONE FROM GEORGIA, IND., TO ENFIELD, ILL.

APPLICATION FOR RELIEF

DECEMBER 17, 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. G. Raasch, Agent, for the Baltimore and Ohio Railroad Company.

Commodities involved: Crushed stone, carloads.

From: Georgia, Ind.

To: Enfield, Ill.

Grounds for relief: Wayside pit competition.

Schedules filed containing proposed rates: B&O RR. tariff I. C. C. No. 23949, Supp. 25.

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.

[SEAL] GEORGE W. LAIRD, *Acting Secretary.*

[F. R. Doc. 52-13434; Filed, Dec. 19, 1952; 8:54 a. m.]

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[4th Sec. Application 27638]

ALCOHOLS FROM POINTS IN NEW JERSEY TO TENNESSEE AND NORTH CAROLINA

APPLICATION FOR RELIEF

DECEMBER 17, 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: C. W. Boin, Agent, for carriers parties to his tariff I. C. C. No. A-911, pursuant to fourth-section order No. 9800.

Commodities involved: Alcohol, ethyl, denatured, isopropanol or isopropyl, in tank-car loads.

From: Points in New Jersey.

To: Points in North Carolina and Tennessee.

Grounds for relief: Competition with rail carriers and circuitous routes.

Any interested person desiring the Commission to hold a hearing upon such application shall request the Commission in writing so to do within 15 days from the date of this notice. As provided by the general rules of practice of the Commission, Rule 73, persons other than applicants should fairly disclose their interest, and the position they intend to take at the hearing with respect to the application. Otherwise the Commission, in its discretion, may proceed to investigate and determine the matters involved in such application without further or formal hearing. If because of an emergency a grant of temporary relief is found to be necessary before the expiration of the 15-day period, a hearing, upon a request filed within that period, may be held subsequently.

By the Commission.

[SEAL] GEORGE W. LAIRD, *Acting Secretary.*

[F. R. Doc. 52-13435; Filed, Dec. 19, 1952; 8:54 a. m.]

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[4th Sec. Application 27639]

PHOSPHATE, DICALCIUM, FROM CARTERET, N. J., AND PHILADELPHIA, PA., TO LIMA, OHIO

APPLICATION FOR RELIEF

DECEMBER 17, 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: C. W. Boin, Agent, for carries parties to his tariff I. C. C. No. A-941, pursuant to fourth-section order No. 9800.

Commodities involved: Dicalcium phosphate, carloads.

From: Carteret, N. J., and Philadelphia, Pa.

To: Lima, Ohio.

Grounds for relief: Competition with rail carriers and circuitous routes.

Any interested person desiring the Commission to hold a hearing upon such application shall request the Commission in writing so to do within 15 days from the date of this notice. As provided by the general rules of practice of the Commission, Rule 73, persons other than applicants should fairly disclose their interest, and the position they intend to take at the hearing with respect to the application. Otherwise the Commission, in its discretion, may proceed to investigate and determine the matters involved in such application without further or formal hearing. If because of an emergency a grant of temporary relief is found to be necessary before the expiration of the 15-day period, a hearing, upon a request filed within that period, may be held subsequently.

By the Commission.

[SEAL] GEORGE W. LAIRD, *Acting Secretary.*

[F. R. Doc. 52-13436; Filed, Dec. 19, 1952; 8:54 a. m.]