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Title 5—ADMINISTRATIVE PERSONNEL

Chapter III—Foreign and Territorial Compensation

[Dept. Reg. 108.386]

PART 325—ADDITIONAL COMPENSATION IN FOREIGN AREAS

Designation of Differential Posts

Section 325.11 *Designation of differential posts* is amended as follows, effective on the dates indicated:

1. Effective as of the beginning of the first pay period following January 10, 1959, paragraph (a) is amended by the deletion of the following:

Santa Cruz, Bolivia.

2. Effective as of the beginning of the first pay period following January 10, 1959, paragraph (b) is amended by the deletion of the following:

Iran, all posts except Ahwaz, Dezful, Isfahan, Kerman, Khaneh, Sanandaj, Shiraz and Tehran.

3. Effective as of the beginning of the first pay period following December 13, 1958, paragraph (d) is amended by the deletion of the following:

Nicaro, Cuba.
Santiago de Cuba, Cuba.

4. Effective as of the beginning of the first pay period following January 10, 1959, paragraph (a) is amended by the addition of the following:

Behshahr, Iran.
Firuzkuh, Iran.
Manjil, Iran.

5. Effective as of the beginning of the first pay period following May 31, 1958, paragraph (b) is amended by the addition of the following:

Suva, Fiji Islands.

6. Effective as of the beginning of the first pay period following December 13, 1958, paragraph (b) is amended by the addition of the following:

Nicaro, Cuba.
Santiago de Cuba, Cuba.

7. Effective as of the beginning of the first pay period following January 10, 1959, paragraph (b) is amended by the addition of the following:

Iran, all posts except Ahwaz, Behshahr, Dezful, Firuzkuh, Isfahan, Kerman, Khaneh, Manjil, Sanandaj, Shiraz and Tehran.
Santa Cruz, Bolivia.

8. Effective as of the beginning of the first pay period following January 10, 1959, paragraph (d) is amended by the addition of the following:

Poona, India.

(Sec. 102, Part I, E.O. 10000, 13 F.R. 5453, 3 CFR, 1948 Supp.)

For the Secretary of State.

W. K. SCOTT,
Assistant Secretary.

DECEMBER 31, 1958.

[F.R. Doc. 59-349; Filed, Jan. 13, 1959; 8:51 a.m.]

Title 7—AGRICULTURE

Chapter IX—Agricultural Marketing Service (Marketing Agreements and Orders), Department of Agriculture

[Navel Orange Reg. 151, Amdt. 1]

PART 914—NAVEL ORANGES GROWN IN ARIZONA AND DESIGNATED PART OF CALIFORNIA

Limitation of Handling

Findings. (1) Pursuant to the marketing agreement, as amended, and Order No. 14, as amended (7 CFR Part 914), regulating the handling of navel oranges grown in Arizona and designated part of California, effective under the applicable provisions of the Agricultural Marketing Agreement Act of 1937, as amended (7 U.S.C. 601 et seq.; 68 Stat. 906, 1047), and upon the basis of the recommendation and information submitted by the Navel Orange Administrative Committee, established under the said amended marketing agreement and order, and upon other available information, it is hereby found that the limita-

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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.

tion of handling of such navel oranges as hereinafter provided will tend to effectuate the declared policy of the act.

(2) It is hereby further found that it is impracticable and contrary to the public interest to give preliminary notice, engage in public rule-making procedure, and postpone the effective date of this amendment until 30 days after publication hereof in the FEDERAL REGISTER (60 Stat. 237; 5 U.S.C. 1001 et seq.) because the time intervening between the date when information upon which this amendment is based became available and the time when this amendment must become effective in order to effectuate the declared policy of the act is insufficient, and this amendment relieves restrictions on the handling of navel oranges grown in Arizona and designated part of California.

Order, as amended. The provisions in paragraph (b)(1)(i) of § 914.451 (Navel Orange Regulation 151, 24 F.R. 45) are hereby amended to read as follows:

(i) District 1: 785,400 cartons.

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

Dated: January 9, 1959.

[SEAL] S. R. SMITH,
Director, Fruit and Vegetable Division, Agricultural Marketing Service.

[F.R. Doc. 59-322; Filed, Jan. 13, 1959; 8:49 a.m.]

[Lemon Reg. 772, Amdt. 1]

PART 953—LEMONS GROWN IN CALIFORNIA AND ARIZONA

Limitation of Handling

Findings. (1) Pursuant to the marketing agreement, as amended, and Order No. 53, as amended (7 CFR Part 953), regulating the handling of lemons grown in California and Arizona, effective under the applicable provisions of the Agricultural Marketing Agreement Act of 1937, as amended (7 U.S.C. 601 et seq.; 68 Stat. 906, 1047), 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 handling of such lemons 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 amendment until 30 days after publication hereof in the FEDERAL REGISTER (60 Stat. 237; 5 U.S.C. 1001 et seq.) because the time intervening between the date when information upon which this amendment is based became available and the time when this amendment must become effective in order to effectuate the declared policy of the Agricultural Marketing Agreement Act of 1937, as amended, is insufficient, and this amendment relieves restriction on the handling of lemons grown in California and Arizona.

Order, as amended. The provisions in paragraph (b)(1)(ii) of § 953.879 (Lemon Regulation 772; 24 F.R. 48) are hereby amended to read as follows:

(ii) District 2: 172,050 cartons.

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

Dated: January 8, 1959.

[SEAL] S. R. SMITH,
Director, Fruit and Vegetable Division, Agricultural Marketing Service.

[F.R. Doc. 59-321; Filed, Jan. 13, 1959; 8:49 a.m.]

Title 15—COMMERCE AND FOREIGN TRADE

Chapter II—National Bureau of Standards, Department of Commerce

SUBCHAPTER A—TEST FEE SCHEDULES

PART 205—CHEMISTRY

PART 206—MECHANICS

Miscellaneous Amendments

In accordance with the provisions of section 4 (a) and (c) of the Administrative Procedure Act, it has been found that notice and hearing on these schedules of fees are unnecessary for the reason that such procedures, because of the nature of these rules, serve no useful purpose.

The revision of Part 205 and the amendment pertaining to Part 206 are effective from January 5, 1959.

1. Part 205 is revised to read as follows:

PURE SUBSTANCES

Sec.
205.110 Benzoic acid thermometric standards.

ORGANIC CHEMISTRY

205.301 Instruments for measurements of sugar.
205.302 Synthesis of C^{14} labeled sugars and related products.

ELECTRODEPOSITION

205.601 Standard thickness samples of electroplated coatings and calibration of magnetic thickness gage (Magne-gage) for electroplated coatings.

GAS CHEMISTRY

205.701 Natural gas certified as to heating value.

PURE SUBSTANCES

§ 205.110 Benzoic acid thermometric standards.

Item	Description	Fee
	BENZOIC ACID THERMOMETRIC STANDARD	
205.110a	A certified cell, a companion uncertified cell, and an instrument case to hold the pair of cells.	$220.00
205.110b	Replacement cells:	
	1. Certified cell	155.00
	2. Companion cell	40.00

ORGANIC CHEMISTRY

§ 205.301 Instruments for measurements of sugar.

Item	Description	Fee
205.301a	Saccharimeters—calibration and certification	$37.00
205.301b	Quartz control plates—rotation, calibration and certification	20.00

§ 205.302 Synthesis of C^{14} labeled sugars and related products.

Item	Description	Fee
205.302a	Synthesis of 10 microcuries of C^{14} labeled sugars and related products, Type 1 (carbohydrates labeled at carbon 1).	$10.00
	Each microcurie	1.00
205.302b	Synthesis of 10 microcuries of C^{14} labeled sugars and related products, Type 2 (carbohydrates labeled in positions other than carbon 1).	15.00
	Each microcurie	1.50

ELECTRODEPOSITION

§ 205.601 Standard thickness samples of electroplated coatings and calibration of magnetic thickness gage (Magne-gage) for electroplated coatings.

Item	Description	Fee
205.601a	Standard thickness samples for electroplated coatings, set of four samples	$11.00
	Individual samples, each	3.00
205.601b	Calibration of composite Magne-gage	86.00
205.601c	Recalibration of composite Magne-gage	61.00

GAS CHEMISTRY

§ 205.701 Natural gas certified as to heating value.

Item	Description	Fee
205.701a	Cylinder of certified natural gas	$75.00

NOTE: (1) Cylinders remain at all times the property of the National Bureau of Standards. They will not be used for any purpose other than storage and discharge of certified natural gas for testing purposes, and will not be discharged below a minimum residual pressure of 25 psig.

(2) When the minimum residual pressure reaches 25 psig, or within two years from date of receipt (regardless of the amount of residual gas) whichever is earlier, cylinders will be returned by prepaid railway express to the following location, Washington Gas Light Co., Rockville Storage Station, Westmore Road at Route 240, Rockville, Maryland, Attn: Mr. T. O. Hutson.

(3) Attachments to the cylinder will be made with clean, standard form cylinder connectors, free from oil, grease, lubricants, or any other material that might influence subsequent certification procedures.

(4) The charge of $75.00 per cylinder includes: (1) the cost of that gas contained in the cylinder between pressures of approximately 2000 and 25 psig; (2) loan of cylinder for a period not to exceed two years; and (3) cost of certification.

(5) An appropriate additional charge will be made to reimburse the National Bureau of Standards for the value of the cylinder if it is lost or damaged beyond repair.

(6) Responsibility for observance of the above regulations is accepted by the applicant utility and by its technical representative.

2. Part 206 is amended as follows:

§ 206.201 [Amendment]

Section 206.201 *Pressure gages* is amended by the revision of item (e) and the addition of item (f) to read as follows:

Item	Description	Fee
206.201e	Dead weight gages, single range to 20,000 pounds per square inch. Calibration against pressure standard (up to 5 test points). In this test, determination of the effective area of the piston requires calibration of the weights. Additional fee is given under 206.608.	$205.00
206.201f	For multi-range gages, using one set of weights, up to 20,000 pounds per square inch, each additional range.	80.00

(Sec. 9, 31 Stat. 1450, as amended; 15 U.S.C. 277. Interprets or applies sec. 7, 70 Stat. 959; 15 U.S.C. 275a)

R. D. HUNTOON,
Deputy Director,
National Bureau of Standards.

Approved: January 7, 1959.

LEWIS L. STRAUSS,
Secretary of Commerce.

[F.R. Doc. 59-331; Filed, Jan. 13, 1959; 8:48 a.m.]

Chapter III—Bureau of Foreign Commerce, Department of Commerce

PART 361—BRITISH TOKEN IMPORT PLAN

Miscellaneous Amendments

Part 361—British Token Import Plan is amended in the following particulars:

1. Section 361.1 is amended to read as follows:

§ 361.1 Introduction.

The procedures governing administration of the British Token Import Plan, and the role of the Bureau of Foreign Commerce, Department of Commerce therein, set forth in this part shall also apply to the Token Plan year 1959.[1]

§ 361.3 [Amendment]

2. Section 361.3 *Procedure for obtaining certification for prewar exports,* paragraph (b) *Requests for certification,* is amended by adding at the end thereof the following sentence: "Verifiable records and other documentary evidence in support of the statements contained in the Request for Certification must be kept available for production and inspection upon demand by any duly authorized representative of the Department of Commerce, and must be retained by the applicant for three years from the date of receipt by the Department of the Request for Certification."

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

LORING K. MACY,
Director,
Bureau of Foreign Commerce.

[F.R. Doc. 59-330; Filed, Jan. 13, 1959; 8:48 a.m.]

[1] The British Government has continued for such period its Token Import Plan arrangement with the United States.

Title 16—COMMERCIAL PRACTICES

Chapter I—Federal Trade Commission

[Docket 7091]

PART 13—DIGEST OF CEASE AND DESIST ORDERS

Northwest Air College, Inc., et al.

Subpart—*Advertising falsely or misleadingly:* § 13.15 *Business status, advantages, or connections:* Connections or arrangements with others; government indorsement; personnel or staff; qualifications and abilities; § 13.60 *Earnings and profits;* § 13.85 *Government approval, action, connection or standards:* Accreditation of correspondence courses, etc.; § 13.105 *Individual's special selection or situation;* § 13.115 *Jobs and employment service;* § 13.143 *Opportunities;* § 13.205 *Scientific or other relevant facts;* § 13.240 *Special or limited offers.* Subpart—*Using misleading name*—Vendor: § 13.2410 *Individual or private business being educational, religious or research institution or organization.*

(Sec. 6, 38 Stat. 721; 15 U.S.C. 46. Interpret or apply sec. 5, 38 Stat. 719, as amended; 15 U.S.C. 45) [Cease and desist order, Northwest Air College, Inc. (Spokane, Wash.), et al., Docket 7091, Nov. 11, 1958]

In the Matter of Northwest Air College, Inc., a Corporation; American Air College and Training School, Inc., a Corporation; and John W. McBride, James E. Murtha, Anna M. Searle and Edwin R. Possenriede, Alias E. R. Riede, Individually and as Officers of the Aforesaid Corporations

This proceeding was heard by a hearing examiner on the complaint of the Commission charging two corporations and their officers, selling correspondence and residence courses in Spokane and Seattle, Wash., in "Specialized Airlines Training" purporting to prepare enrollees for employment in commercial airline positions, with using deceptive employment offers and other misrepresentations concerning their schools, opportunities for students, etc., in advertising in newspapers and periodicals and through commissioned sales agents who followed leads to interested prospects.

A consent order agreed to by two officers of the corporations was accepted on September 25, 1958, 23 F.R. 8260. The instant order, entered by default, disposes of the complaint as to the remaining parties.

The order to cease and desist is as follows:

It is ordered, That respondents Northwest Air College, Inc., a corporation; American Air College and Training School, Inc., a corporation; and James E. Murtha, and Edwin R. Possenriede, alias E. R. Riede, individually and as officers of the aforesaid corporations, and respondents' representatives, agents and employees, directly or through any corporate or other device, in connection with the offering for sale, sale or distribution in commerce, as "commerce" is defined in the Federal Trade Commission Act, of courses of study or instruction, do forthwith cease and desist from:

1. Representing, directly or by implication:

(a) That employment is being offered when, in fact, the purpose is to obtain purchasers of such courses of study or instruction;

(b) That positions are open or will be available to those who complete such courses, unless such is the fact;

(c) That persons who complete such courses are thereby qualified for employment by commercial airlines;

(d) That thousands of persons have been employed by commercial airlines by virtue of completing such course; or otherwise misrepresenting the actual number of graduates who have been so employed;

(e) That respondents provide a placement service to the extent that any significant number of graduates of such courses are placed in positions with commercial airlines by respondents;

(f) That 17-year-old persons are ordinarily employed by commercial airlines, or otherwise misrepresenting the ages at which persons are ordinarily so employed;

(g) That Northwest Air College, Inc., or American Air College And Training

School, Inc., are recognized or accredited by the State of Washington; or otherwise misrepresenting the accredited status of any firm or institution commercially engaged in the sale of courses of instruction;

(h) That there is a great demand for graduates of respondents' schools or courses, or otherwise misrepresenting the demand for such graduates;

(i) That such courses are sold only to selected persons;

(j) That part-time employment is obtained by respondents for resident students;

(k) That prompt enrollment in respondents' resident schools is necessary because of limited class room space; or for any other reason, that is not the fact;

(l) That scholarships are available for selected students;

(m) That respondents' schools are adequately equipped to teach the subjects covered by such courses of instruction;

(n) That respondents' schools are connected or associated with commercial airlines;

(o) That the starting salaries for the positions covered by such courses are from $275.00 to $300.00 a month, or otherwise misrepresenting the starting salary for any position so covered;

(p) That respondents' schools are centrally located or that the living facilities are supervised;

(q) That only two students are required to share a room in the living facilities, or otherwise misrepresenting the number of students that are required to share a room;

(r) That a swimming pool is provided for the use of students;

(s) That fraternity or sorority houses are established at the schools;

2. Using the word "college," or any other word of similar meaning either alone or in conjunction with other words as a part of the corporate name of either of the corporate respondents; or of any other firm or corporation commercially engaged in the sale of courses of instruction; or representing in any manner, directly or by implication, that either of the corporate respondents or any firm or corporation commercially engaged in the sale of courses of instruction, is a college or constitutes a school of higher learning;

3. Using the word "Registrar" in designating or referring to respondents' salesmen.

By "Decision of the Commission", etc., report of compliance was required as follows:

It is ordered, That respondents Northwest Air College, Inc., a corporation; American Air College and Training School, Inc., a corporation; and James E. Murtha, and Edwin R. Possenriede, alias E. R. Riede, individually and as officers of the aforesaid corporations, shall, within sixty (60) days after service upon them of this order, file with the Commission a report in writing, setting forth in detail the manner and form in which they have complied with the order to cease and desist.

Issued: November 10, 1958.

By the Commission.

[SEAL] ROBERT M. PARRISH, *Secretary.*

[F. R. Doc. 59-316; Filed, Jan. 13, 1959; 8:46 a.m.]

Title 26—INTERNAL REVENUE

Chapter I—Internal Revenue Service, Department of the Treasury

SUBCHAPTER A—INCOME AND EXCESS PROFITS TAXES

[T.D. 6352]

PART 39—INCOME TAX; TAXABLE YEARS BEGINNING AFTER DECEMBER 31, 1951

Unlimited Deduction to Individuals of Charitable Contributions

On October 9, 1958, notice of proposed rule making regarding amendments to conform Regulations 118 (26 CFR (1939) Part 39) to the Act of February 15, 1956 (Public Law 408, 84th Cong., 70 Stat. 15) was published in the FEDERAL REGISTER (23 F.R. 7821). After consideration of all such relevant matter as was presented by interested persons regarding the rules proposed, the regulations as so published are hereby adopted subject to the changes set forth below:

PARAGRAPH 1. Subparagraph (2) (ii) of § 39.120–1(d) is revised.

PAR. 2. Subparagraph (6) of § 39.120–1(d) is revised.

[SEAL] HAROLD T. SWARTZ, *Acting Commissioner of Internal Revenue.*

Approved: January 8, 1959.

FRED C. SCRIBNER, Jr., *Acting Secretary of the Treasury.*

PARAGRAPH 1. Section 39.120 as adopted reads as follows:

§ 39.120 Statutory provisions; unlimited deduction for charitable and other contributions.

SEC. 120. *Unlimited deduction for charitable and other contributions.* In the case of an individual if in the taxable year and in eight of the ten preceding taxable years the amount of the contributions or gifts described in section 23(o) (or corresponding provisions of prior revenue Acts) plus the amount of income (determined without regard to subchapter E, relating to tax on self-employment income), war-profits, or excess-profits taxes paid during such year in respect of such year or preceding taxable years, exceeds 90 per centum of the taxpayer's net income for each such year, as computed without the benefit of the applicable subsection, then the 20 per centum limit imposed by section 23(o) shall not be applicable.

[Sec. 120 as amended by sec. 208(d)(6), Social Security Act Amendments 1950; Pub. Law 918 (81st Cong.); sec. 4(b), Pub. Law 465 (82d Cong.); Pub. Law 408 (84th Cong.)]

Pub. Law 408 (84th Congress) (Act of February 15, 1956 (70 Stat. 15))

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 120 of the Internal Revenue Code of 1939 (relating to unlimited deduction for charitable and other contributions) is hereby amended by striking out "in each of the ten preceding taxable years" and inserting in lieu thereof "in eight of the ten preceding taxable years".

SEC. 2. (a) Except as provided in subsections (b), (c), and (d), the amendment made by the first section of this Act shall apply to all taxable years to which the Internal Revenue Code of 1939 applies.

(b) Notwithstanding any other provision of law, credit for any overpayment resulting from the amendment made by the first section of this Act shall not be allowed, and the refund of any such overpayment shall be made only if it is established to the satisfaction of the Secretary of the Treasury or his delegate—

(1) In the case of a taxpayer who has not died at the time the refund is made, that the amount of such refund is to be paid forthwith as a charitable contribution (as defined in section 170(c) of the Internal Revenue Code of 1954), or

(2) In the case of a taxpayer who has died at the time the refund is made, that (A) an amount equal to the amount of the refund, under the terms of the decedent's will, will be transferred to any person or organization described in section 2055 of the Internal Revenue Code of 1954, and (B) an amount equal to the amount of such transfer is deductible from the value of the gross estate under such section or the corresponding provisions of the Internal Revenue Code of 1939.

No interest shall be paid upon any overpayment resulting from the amendment made by the first section of this Act.

(c) The amount of any refund made under this Act, and the payment or transfer of such amount as described in paragraph (1) or (2) of subsection (b), shall not be taken into account in determining any liability of the taxpayer or his estate for income tax or estate tax under the Federal income tax and estate tax laws.

(d) If a claim for refund relates to an overpayment on account of the amendment made by the first section of this Act, in lieu of the three-year period of limitation prescribed in section 322(b)(1) of the Internal Revenue Code of 1939, the period shall be seven years from the date prescribed by law for filing the return for the year with respect to which the claim is made. In the case of a claim described in this subsection, the amount of the refund may exceed the portion of the tax paid within the period prescribed in paragraph (2) or (3), whichever is applicable of section 322(b) of such code, to the extent of the amount of the overpayment attributable to the amendment made by the first section of this Act.

§ 39.120–1 [Amendment]

PAR. 2. In paragraph (c) of § 39.120–1 the words "each of the ten" are deleted and the words "eight of the ten" inserted.

PAR. 3. Paragraph (d) of § 39.120–1 as adopted reads as follows:

(d) (1) The first section of Public Law 408 (84th Cong.), approved February 15, 1956, amends section 120 to provide for

an unlimited deduction for charitable contributions by an individual provided the required contributions and income tax payments have been made by him in the taxable year and in eight of the ten preceding taxable years. Notwithstanding any other provision of law, no credit against any liability in respect of an internal revenue tax shall be made for an overpayment which would not result but for the provisions of the first section of Public Law 408.

(2) Notwithstanding any other provision of law, the refund of an overpayment which would result solely because of the application of the provisions of the first section of Public Law 408 shall not be made unless—

(i) In the case of a taxpayer who has not died at the time the refund is made, it is established to the satisfaction of the Commissioner that the amount of such refund is to be paid forthwith as a charitable contribution (within the meaning of section 170(c) of the Internal Revenue Code of 1954).

(ii) In the case of a taxpayer who has died at the time the refund is made, it is established to the satisfaction of the Commissioner that under the terms of the will of the decedent an amount equal to the amount of the refund will be transferred to a person or organization described in section 2055 of the Internal Revenue Code of 1954 and an amount equal to the amount of such transfer would, except for the provisions of section 2(c) of Public Law 408, be deductible from the value of the gross estate under section 2055 of the Internal Revenue Code of 1954, or the corresponding provisions of the Internal Revenue Code of 1939.

For purposes of this paragraph, "the amount of such refund", "an amount equal to the amount of the refund", and "an amount equal to the amount of such transfer" need not be traceable to the refund. For example, if a decedent's will provided for a charitable bequest of $1,000 or more, and the refund was $1,000 or less, the requirements of subdivision (ii) of this subparagraph would be satisfied.

(3) The provisions of subparagraph (2) (i) or (ii) of this paragraph may be met in the following manner:

(i) In the case of a taxpayer who has not died at the time the refund is made, by submission in form and content satisfactory to the Commissioner of any one of the following—

(*a*) Evidence of the taxpayer's legally enforceable pledge to a charitable organization of the amount to be refunded.

(*b*) Evidence of the creation by the taxpayer of a trust, to exist pending the making of a refund or the denial of a claim therefor, in money or property in an amount not less than the amount of the refund (and maintenance of a corpus of a value not less than the amount of the refund), the terms of which provide that upon the receipt by the taxpayer of the refund the amount of the refund shall be payable to a charitable organization.

(*c*) An acceptable bond as prescribed by section 7101 of the Internal Revenue Code of 1954 and the regulations thereunder. Such bond shall be in an amount not less than the amount of the refund and shall be conditioned upon the payment by the taxpayer to the charitable organization of the amount of the refund within the time subsequent to the making of the refund that is prescribed in this paragraph.

(*d*) Evidence of actual payment (subsequent to filing a claim for refund) to a charitable organization of the amount of the refund prior to the time the refund is made.

(*e*) Any combination of the methods outlined in this subparagraph, provided that the sum of the amounts paid or to be paid to a charitable organization shall not be less than the amount of the refund.

In any event, there must be submitted, prior to the time the refund is made, evidence sufficient to insure that either the refund itself, or an amount not less than the amount to be refunded, has been or will be paid within six months after the refund is made to an organization described in section 170(c) of the Internal Revenue Code of 1954. A reasonable extension of the time for payment may be granted by the Commissioner at the request of the taxpayer. The period of such extension shall not be in excess of one year from the time the refund is made. The term "charitable organization" means an organization or organizations described in section 170(c) of the Internal Revenue Code of 1954.

(ii) In the case of a taxpayer who has died at the time the refund is made, by submission to the Commissioner of a verified copy of the last will and testament of the decedent. Such last will and testament may provide for a specific bequest or devise to a person or organization described in section 2055 of the Internal Revenue Code of 1954. In the absence of a specific bequest, the will must provide for a residuary or other bequest or devise to such a person or organization. In either case, it must be established that the amount to be transferred under the will of the decedent will in no event be an amount of money or property less than the amount of the refund. See subparagraph (2) (ii) of this paragraph.

(4) No refund shall be made as a result of the first section of Public Law 408, unless a contribution of the refund or of the amount of the refund is made after February 14, 1956.

(5) No interest shall be paid upon any overpayment refunded as a result of the application of the first section of Public Law 408.

(6) The amount of any refund made as a result of the first section of Public Law 408, and the payment or transfer of such amount as described in subparagraph (2) (i) or (ii) of this paragraph, shall not be taken into account in determining any liability of the taxpayer or his estate for income tax or estate tax under the Federal income tax and estate tax laws. Thus, a refund will not be taken into account for any taxable year for purposes of determining whether the sum of the contributions and taxes paid in a taxable year is equal to 90 percent of the taxable or net income of the taxpayer, nor shall a taxpayer be allowed a deduction under section 170 of the Internal Revenue Code of 1954 for payment of the amount of the refund to an organization described in section 170 (c). Similarly, a refund or the right to a refund shall not be included in the gross estate of a decedent, nor shall there be allowed as a deduction from the decedent's gross estate the amount equal to the amount of the refund which, under the terms of the decedent's will, is transferred or is to be transferred to a person or organization described in section 2055 of the Internal Revenue Code of 1954. This subparagraph shall not, however, apply in determining whether for purposes of section 2(b)(2) of Public Law 408 an amount paid to a person or organization described in section 2055 of the Internal Revenue Code of 1954 would be deductible under that section.

(7) If a claim for refund relates to an overpayment arising because of the first section of Public Law 408, in lieu of the 3-year period of limitation prescribed in section 322 (b) (1) of the Internal Revenue Code of 1939 the period of limitation shall be seven years from the date prescribed by law for filing the return for the year with respect to which the claim is made. In the case of a claim described in this subparagraph, the amount of the refund may exceed the portion of the tax paid within the period prescribed in paragraph (2) or (3), whichever is applicable, of section 322 (b) of such Code, to the extent of the amount of the overpayment attributable to the enactment of the first section of Public Law 408.

PAR. 4. The amendments to §§ 39.120 and 39.120–1 of Regulations 118, covering taxable years beginning after December 31, 1951, set forth in this Treasury decision, are applicable to taxable years beginning after December 31, 1938, and before January 1, 1952 (such years being covered by Regulations 103 and 111).

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

[F.R. Doc. 59–326; Filed, Jan. 13, 1959; 8:47 a.m.]

Title 26—INTERNAL REVENUE, 1954

Chapter I—Internal Revenue Service, Department of the Treasury

SUBCHAPTER A—INCOME TAX

[T.D. 6353]

PART 1—INCOME TAX; TAXABLE YEARS BEGINNING AFTER DECEMBER 31, 1953

Termination of Estates and Trusts

On August 28, 1957, notice of proposed rule making regarding amendment to the Income Tax Regulations (26 CFR Part 1) under section 641(b) of the Internal Revenue Code of 1954 was published in the FEDERAL REGISTER (22 F.R. 6917). After consideration of all such relevant matter as was presented by interested persons regarding the rules proposed, paragraph (c) of § 1.641(b)-3

of the Income Tax Regulations (26 CFR Part 1) is amended to read as follows:

§ 1.641(b)–3 Termination of estates and trusts. * * *

(c)(1) Except as provided in subparagraph (2) of this paragraph, during the period between the occurrence of an event which causes a trust to terminate and the time when the trust is considered as terminated under this section, whether or not the income and the excess of capital gains over capital losses of the trust are to be considered as amounts required to be distributed currently to the ultimate distributee for the year in which they are received depends upon the principles stated in § 1.651(a)–2. See § 1.663 et seq. for application of the separate share rule.

(2)(i) Except in cases to which the last sentence of this subdivision applies, for taxable years of a trust ending before September 1, 1957, subparagraph (1) of this paragraph shall not apply and the rule of subdivision (ii) of this subparagraph shall apply unless the trustee elects to have subparagraph (1) of this paragraph apply. Such election shall be made by the trustee in a statement filed on or before April 15, 1959,

with the district director with whom such trust's return for any such taxable year was filed. The election provided by this subdivision shall not be available if the treatment given the income and the excess of capital gains over capital losses for taxable years for which returns have been filed was consistent with the provisions of subparagraph (1) of this paragraph.

(ii) The rule referred to in subdivision (i) of this subparagraph is as follows: During the period between the occurrence of an event which causes a trust to terminate and the time when a trust is considered as terminated under this section, the income and the excess of capital gains over capital losses of the trust are in general considered as amounts required to be distributed for the year in which they are received. For example, a trust instrument provides for the payment of income to A during her life, and upon her death for the payment of the corpus to B. The trust reports on the basis of the calendar year. A dies on November 1, 1955, but no distribution is made to B until January 15, 1956. The income of the trust and the excess of capital gains over capital losses for the entire year 1955, to the extent not paid, credited, or required to be distributed to A or A's estate, are treated under sections 661 and 622 as amounts required to be distributed to B for the year 1955.

(68A Stat. 917; 26 U.S.C. 7805)

[SEAL] DANA LATHAM,
Commissioner of Internal Revenue.

Approved: Jan. 8, 1959.

FRED C. SCRIBNER, Jr.,
Acting Secretary of the Treasury.

[F.R. Doc. 59-327; Filed, Jan. 13, 1959; 8:48 a. m.]

SUBCHAPTER C—EMPLOYMENT TAXES

[T.D. 6354]

PART 31—EMPLOYMENT TAXES; APPLICABLE ON AND AFTER JANUARY 1, 1955

PART 39—MONTHLY RETURNS AND PAYMENT OF EMPLOYMENT TAXES

Miscellaneous Amendments

Subpart A of the Employment Tax Regulations amended to insert certain introductory material; regulations prescribed under chapter 25 (General Provisions Relating to Employment Taxes) of the Internal Revenue Code of 1954, as amended; and regulations of special application to the employment taxes imposed by subtitle C (chapters 21 to 25, inclusive) of such Code prescribed under sections 6001, 6011(a), 6071(a), 6081(a), 6151, and 6302(c) of such Code.

On September 12, 1958, notice of proposed rule making with respect to the amendment of Subpart A of the Employment Tax Regulations (26 CFR Part 31), in order to supersede the Regulations on Monthly Returns and Payment of Employment Taxes (26 CFR Part 39) and insert certain other introductory material, and with respect to certain administrative regulations of special application to the employment taxes imposed by subtitle C (chapters 21 to 25, inclusive) of the Internal Revenue Code of 1954 was published in the FEDERAL REGISTER (23 F.R. 7071). After consideration of all such relevant matter as was presented by interested persons regarding the rules proposed, the amendment of Subpart A of the Employment Tax Regulations, and the administrative regulations of special application to the employment taxes, are hereby adopted as published, subject to the changes set forth below:

PARAGRAPH 1. The amendment of Subpart A of the Employment Tax Regulations (26 CFR Part 31) as proposed under paragraph 1 to the notice of rule making is revised as follows:

(A) By redesignating subparagraphs (A) and (B) of such paragraph (1) as subparagraphs (B) and (C), respectively.

(B) By inserting a new subparagraph (A).

PAR. 2. The administrative regulations of special application to the employment taxes as proposed under paragraph 2 to the notice of rule making are revised as follows:

(A) By striking "of § 31.6413(b)–1 of Subpart G" in the last sentence of § 31.3503–1 of such regulations.

(B) By revising the historical note at the end of § 31.3504.

(C) By striking the last sentence of paragraph (e)(1) of § 31.6001–1.

(D) By revising the last sentence of paragraph (a)(2)(i) of § 31.6011(a)–1.

(E) By revising the last sentence of paragraph (a)(2)(ii) of § 31.6011(a)–1.

(F) By deleting "or the Virgin Islands" in the last sentence of paragraph (a)(3) of § 31.6011(a)–1.

(G) By striking the second sentence of paragraph (a)(4) of § 31.6011(a)–1 and by revising the first sentence of such paragraph.

(H) By striking "(as well as such copy of each corrected statement for a prior year)" at the end of the first sentence of paragraph (b)(1) of § 31.6011(a)–4.

(I) By revising paragraph (b)(4) of § 31.6011(a)–4.

(J) By striking the third and fourth sentences of paragraph (b)(2)(i) of § 31.6011(a)–5 and inserting in lieu thereof the following: "The information statement shall be accompanied by the district director's copy of each withholding statement on Form W–2 required under § 31.6051–1 to be furnished by the employer with respect to wages paid during the calendar year. The provisions of paragraph (b)(3) of § 31.6011(a)–4 shall be applicable in respect of such withholding statements. For provisions relating to the submission of the district director's copies of corrected Forms W–2 for a prior year, see paragraph (b)(4) of § 31.6011(a)–4."

(K) By striking "may be granted by the district director" at the end of paragraph (a)(1) of § 31.6081(a)–1 and inserting in lieu thereof "will be granted".

[SEAL] O. GORDON DELK,
Acting Commissioner of Internal Revenue.

Approved: January 8, 1959.

FRED C. SCRIBNER, Jr.,
Acting Secretary of the Treasury.

The amendment of Subpart A and the regulations so adopted are as follows:

PARAGRAPH 1. Subpart A of the Employment Tax Regulations (26 CFR Part 31) is amended as follows:

(A) By revising paragraph (a)(7) of § 31.0–2 to read as follows:

(7) District director means district director of internal revenue. The term also includes the Director of International Operations in all cases where the authority to perform the functions which may be performed by a district director has been delegated to the Director of International Operations.

(B) By striking the parenthetical material at the end of paragraph (e) of § 31.0–3 and inserting in lieu thereof the following: "(For prior regulations on the subject matter of section 3503, see §§ 411.802 and 408.803 of Regulations 114 and Regulations 128, respectively; 26 CFR (1939) Parts 411 and 408. For prior regulations on the subject matter of section 3504, see §§ 406.807 and 408.906 of Regulations 120 and Regulations 128, respectively; 26 CFR (1939) Parts 406 and 408.)"

(C) By adding the following at the end of § 31.0–4: "The Regulations on Monthly Returns and Payment of Employment Taxes (Part 39 of this chapter) are also superseded."

(68A Stat. 917; 26 U.S.C. 7805)

PAR. 2. The regulations as adopted under chapter 25 of the Internal Revenue Code of 1954 and under selected provisions of subtitle F of such code, reads as follows:

Subpart F—General Provisions Relating to Employment Taxes (Chapter 25, Internal Revenue Code of 1954)

Sec.

31.3501 Statutory provisions; collection and payment of taxes.

AUTHORITY: §§ 31.3501 to 31.6302(c)–3 issued 68A Stat. 917, 26 U.S.C. 7805.

Subpart F—General Provisions Relating to Employment Taxes (Chapter 25, Internal Revenue Code of 1954)

§ 31.3501 Statutory provisions; collection and payment of taxes.

SEC. 3501. *Collection and payment of taxes.* The taxes imposed by this subtitle shall be collected by the Secretary or his delegate and shall be paid into the Treasury of the United States as internal-revenue collections.

§ 31.3502 Statutory provisions; nondeductibility of taxes in computing taxable income.

SEC. 3502. *Nondeductibility of taxes in computing taxable income.* (a) The taxes imposed by section 3101 of chapter 21, and by sections 3201 and 3211 of chapter 22 shall not be allowed as a deduction to the taxpayer in computing taxable income under subtitle A.

(b) The tax deducted and withheld under chapter 24 shall not be allowed as a deduction either to the employer or to the recipient of the income in computing taxable income under subtitle A.

§ 31.3502–1 Nondeductibility of taxes in computing taxable income.

For provisions relating to the nondeductibility, in computing taxable income under subtitle A, of the taxes imposed by sections 3101, 3201, and 3211, and of the tax deducted and withheld under chapter 24, see the provisions of the Income Tax deducted and withheld under chapter 24, Regulations (Part 1 of this chapter) under section 164. For provisions relating to the credit allowable to the recipient of the income in respect of the tax deducted and withheld under chapter 24, see the provisions of the Income Tax Regulations under section 31.

§ 31.3503 Statutory provisions; erroneous payments.

SEC. 3503. *Erroneous payments.* Any tax paid under chapter 21 or 22 by a taxpayer with respect to any period with respect to which he is not liable to tax under such chapter shall be credited against the tax, if any, imposed by such other chapter upon the taxpayer, and the balance, if any, shall be refunded.

§ 31.3503–1 Tax under chapter 21 or 22 paid under wrong chapter.

If, for any period, an amount is paid as tax—

(a) Under chapter 21 or corresponding provisions of prior law by a person who is not liable for tax for such period under such chapter or prior law, but who is liable for tax for such period under chapter 22 or corresponding provisions of prior law, or

(b) Under chapter 22 or corresponding provisions of prior law by a person who is not liable for tax for such period under such chapter or prior law, but who is liable for tax for such period under chapter 21 or corresponding provisions of prior law,

the amount so paid shall be credited against the tax for which such person is liable and the balance, if any, shall be refunded. Each claim for refund or credit under this section shall be made on Form 843 and in accordance with the applicable provisions of the regulations in this part and the applicable provisions of the Regulations on Procedure and Administration (Part 301 of this chapter) under section 6402.

§ 31.3504 Statutory provisions; acts to be performed by agents.

SEC. 3504. *Acts to be performed by agents.* In case a fiduciary, agent, or other person has the control, receipt, custody, or disposal of, or pays the wages of an employee or group of employees, employed by one or more employers, the Secretary or his delegate, under regulations prescribed by him, is authorized to designate such fiduciary, agent, or other person to perform such acts as are required of employers under this title and as the Secretary or his delegate may specify. Except as may be otherwise prescribed by the Secretary or his delegate, all provisions of law (including penalties) applicable in respect of an employer shall be applicable to a fiduciary, agent, or other person so designated but, except as so provided, the employer for whom such fiduciary, agent, or other person acts shall remain subject to the provisions of law (including penalties) applicable in respect of employers.

[Sec. 3504 as amended by sec. 71, Technical Amendments Act 1958 (72 Stat. 1660)]

§ 31.3504–1 Acts to be performed by agents.

(a) *In general.* In the event wages as defined in chapter 21 or 24 of the Internal Revenue Code of 1954, or compensation as defined in chapter 22 of such Code, of an employee or group of employees, employed by one or more employers, is paid by a fiduciary, agent, or other person, or if such fiduciary, agent, or other person has the control, receipt, custody, or disposal of such wages or compensation, the district director may, subject to such terms and conditions as he deems proper, authorize such fiduciary, agent, or other person to perform such acts as are required of such employer or employers under those provisions of the Internal Revenue Code of 1954 and the regulations thereunder which have application, for purposes of the taxes imposed by such chapter or chapters, in respect of such wages or compensation. If the fiduciary, agent, or other person is authorized by the district director to perform such acts, all provisions of law (including penalties) and of the regulations prescribed in pursuance of law applicable to employers in respect of such acts shall be applicable to such fiduciary, agent, or other person. However, each employer for whom such fiduciary, agent, or other person performs such acts shall remain subject to all provisions of law (including penalties) and of the regulations prescribed in pursuance of law applicable to an employer in respect of such acts. Any application for authorization to perform such acts, signed by such fiduciary, agent, or other person, shall be filed with the district director with whom the fiduciary, agent, or other person will, upon approval of such application, file returns in accordance with such authorization.

(b) *Prior authorizations continued.* An authorization in effect under section 1632 of the Internal Revenue Code of 1939 on December 31, 1954, continues in effect under section 3504 and is subject to the provisions of paragraph (a) of this section.

Subpart G—Administrative Provisions of Special Application to Employment Taxes (Selected Provisions of Subtitle F, Internal Revenue Code of 1954)

§ 31.6001 Statutory provisions; notice or regulations requiring records, statements, and special returns.

SEC. 6001. *Notice or regulations requiring records, statements, and special returns.* Every person liable for any tax imposed by this title, or for the collection thereof, shall keep such records, render such statements, make such returns, and comply with such rules and regulations as the Secretary or his delegate may from time to time prescribe. Whenever in the judgment of the Secretary or his delegate it is necessary, he

may require any person, by notice served upon such person or by regulations, to make such returns, render such statements, or keep such records, as the Secretary or his delegate deems sufficient to show whether or not such person is liable for tax under this title.

§ 31.6001–1 Records in general.

(a) *Form of records.* The records required by the regulations in this part shall be kept accurately, but no particular form is required for keeping the records. Such forms and systems of accounting shall be used as will enable the district director to ascertain whether liability for tax is incurred and, if so, the amount thereof.

(b) *Copies of returns, schedules, and statements.* Every person who is required, by the regulations in this part or by instructions applicable to any form prescribed thereunder, to keep any copy of any return, schedule, statement, or other document, shall keep such copy as a part of his records.

(c) *Records of claimants.* Any person (including an employee) who, pursuant to the regulations in this part, claims a refund, credit, or abatement, shall keep a complete and detailed record with respect to the tax, interest, addition to the tax, additional amount, or assessable penalty to which the claim relates. Such record shall include any records required of the claimant by paragraph (b) of this section and by §§ 31.6001–2 to 31.6001–5, inclusive, which relate to the claim.

(d) *Records of employees.* While not mandatory (except in the case of claims), it is advisable for each employee to keep permanent, accurate records showing the name and address of each employer for whom he performs services as an employee, the dates of beginning and termination of such services, the information with respect to himself which is required by the regulations in this subpart to be kept by employers, and the receipts furnished in accordance with the provisions of § 31.6051–1.

(e) *Place and period for keeping records.* (1) All records required by the regulations in this part shall be kept, by the person required to keep them, at one or more convenient and safe locations accessible to internal revenue officers, and shall at all times be available for inspection by such officers.

(2) Except as otherwise provided in the following sentence, every person required by the regulations in this part to keep records in respect of a tax (whether or not such person incurs liability for such tax) shall maintain such records for at least four years after the due date of such tax for the return period to which the records relate, or the date such tax is paid, whichever is the later. The records of claimants required by paragraph (c) of this section shall be maintained for a period of at least four years after the date the claim is filed.

(f) *Cross reference.* See §§ 31.6001–2 to 31.6001–5, inclusive, for additional records required with respect to the Federal Insurance Contributions Act, the Railroad Retirement Tax Act, the Federal Unemployment Tax Act, and the collection of income tax at source on wages, respectively.

§ 31.6001–2 Additional records under Federal Insurance Contributions Act.

(a) *In general.* (1) Every employer liable for tax under the Federal Insurance Contributions Act shall keep records of all remuneration, whether in cash or in a medium other than cash, paid to his employees after 1954 for services (other than agricultural labor which constitutes or is deemed to constitute employment, domestic service in a private home of the employer, or service not in the course of the employer's trade or business) performed for him after 1936. Such records shall show with respect to each employee receiving such remuneration—

(i) The name, address, and account number of the employee and such additional information with respect to the employee as is required by paragraph (c) of § 31.6011(b)–2 when the employee does not advise the employer what his account number and name are as shown on an account number card issued to the employee by the Social Security Administration.

(ii) The total amount and date of each payment of remuneration (including any sum withheld therefrom as tax or for any other reason) and the period of services covered by such payment.

(iii) The amount of each such remuneration payment which constitutes wages subject to tax. See §§ 31.3121(a)–1 to 31.3121(a)(10)–1, inclusive, of Subpart B of the regulations in this part.

(iv) The amount of employee tax, or any amount equivalent to employee tax, collected with respect to such payment, and, if collected at a time other than the time such payment was made, the date collected. See paragraph (b) of § 31.3102–1 of Subpart B of the regulations in this part for provisions relating to collection of amounts equivalent to employee tax.

(v) If the total remuneration payment (subdivision (ii) of this subparagraph) and the amount thereof which is taxable (subdivision (iii) of this subparagraph) are not equal, the reason therefor.

(2) Every employer shall keep records of the details of each adjustment or settlement of taxes under the Federal Insurance Contributions Act made pursuant to the regulations in this part. The employer shall keep as a part of his records a copy of each statement furnished pursuant to paragraph (c) of § 31.6011(a)–1.

(b) *Agricultural labor, domestic service, and service not in the course of employer's trade or business.* (1) Every employer who pays cash remuneration after 1954 for the performance for him after 1950 of agricultural labor which constitutes or is deemed to constitute employment, of domestic service in a private home of the employer not on a farm operated for profit, or of service not in the course of his trade or business shall keep records of all such cash remuneration with respect to which he incurs, or expects to incur, liability for the taxes imposed by the Federal Insurance Contributions Act, or with respect to which amounts equivalent to employee tax are deducted pursuant to section 3102(a). See §§ 31.3101–3, 31.3111–3, and 31.3121(a)–2 of Subpart B of the regulations in this part for provisions relating, respectively, to the liability for employee tax which is incurred when wages are received, the liability for employer tax which is incurred when wages are paid, and the time when wages are paid and received. Such records shall show with respect to each employee receiving such cash remuneration—

(i) The name of the employee.

(ii) The account number of each employee to whom wages for such services are paid within the meaning of § 31.3121(a)–2 of Subpart B of the regulations in this part, and such additional information as is required by paragraph (c) of § 31.6011(b)–2 when the employee does not advise the employer what his account number and name are as shown on an account number card issued to the employee by the Social Security Administration.

(iii) The amount of such cash remuneration paid to the employee (including any sum withheld therefrom as tax or for any other reason) for agricultural labor which constitutes or is deemed to constitute employment, for domestic service in a private home of the employer not on a farm operated for profit, or for service not in the course of the employer's trade or business; the calendar month in which such cash remuneration was paid; and the character of the services for which such cash remuneration was paid. When the employer incurs liability for the taxes imposed by the Federal Insurance Contributions Act with respect to any such cash remuneration which he did not previously expect would be subject to the taxes, the amount of any such cash remuneration not previously made a matter of record shall be determined by the employer to the best of his knowledge and belief.

(iv) The amount of employee tax, or any amount equivalent to employee tax, collected with respect to such cash remuneration and the calendar month in which collected. See paragraph (b) of § 31.3102-1 of Subpart B of the regulations in this part for provisions relating to collection of amounts equivalent to employee tax.

(v) To the extent material to a determination of tax liability, the number of days during each calendar year after 1956 on which agricultural labor which constitutes or is deemed to constitute employment is performed by the employee for cash remuneration computed on a time basis.

(2) Every person to whom a "crew leader", as that term is defined in section 3121(o), furnishes individuals for the performance of agricultural labor after December 31, 1958, shall keep records of the name; permanent mailing address, or if none, present address; and identification number, if any, of such "crew leader".

§ 31.6001–3 Additional records under Railroad Retirement Tax Act.

(a) *Records of employers.* (1) Every employer liable for tax under the Railroad Retirement Tax Act shall keep rec-

ords of all remuneration (whether in money or in something which may be used in lieu of money), other than tips, paid to his employees after 1954 for services rendered to him (including "time lost") after 1954. Such records shall show with respect to each employee—

(i) The name and address of the employee.

(ii) The total amount and date of each payment of remuneration to the employee (including any sum withheld therefrom as tax or for any other reason) and the period of service (including any period of absence from active service) covered by such payment.

(iii) The amount of such remuneration payment with respect to which the tax is imposed.

(iv) The amount of employee tax collected with respect to such payment, and, if collected at a time other than the time such payment was made, the date collected.

(v) If the total payment of remuneration (subdivision (ii) of this subparagraph) and the amount thereof with respect to which the tax is imposed (subdivision (iii) of this subparagraph) are not equal, the reason therefor.

(2) The employer shall keep records of the details of each adjustment or settlement of taxes under the Railroad Retirement Tax Act made pursuant to the regulations in this part.

(b) *Records of employee representatives.* Every individual liable for employee representative tax under the Railroad Retirement Tax Act shall keep records of all remuneration (whether in money or in something which may be used in lieu of money) paid to him after 1954 for services rendered (including "time lost") by him as an employee representative after 1954. Such records shall show—

(1) The name and address of each employee organization employing him.

(2) The total amount and date of each payment of remuneration for services rendered as an employee representative (including any sum withheld therefrom as tax or for any other reason) and the period of service (including any period of absence from active service) covered by such payment.

(3) The amount of such remuneration payment with respect to which the employee representative tax is imposed.

(4) If the total payment of remuneration (subparagraph (2) of this paragraph) and the amount thereof with respect to which the employee representative tax is imposed (subparagraph (3) of this paragraph) are not equal, the reason therefor.

§ 31.6001–4 Additional records under Federal Unemployment Tax Act.

(a) *Records of employers.* Every employer liable for tax under the Federal Unemployment Tax Act for any calendar year shall, with respect to each such year, keep such records as are necessary to establish—

(1) The total amount of remuneration (including any sum withheld therefrom as tax or for any other reason) paid to his employees during the calendar year for services performed after 1938.

(2) The amount of such remuneration which constitutes wages subject to the tax. See § 31.3306(b)–1 through § 31.3306(b)(8)–1 of Subpart D of the regulations in this part.

(3) The amount of contributions paid by him into each State unemployment fund, with respect to services subject to the law of such State, showing separately (i) payments made and neither deducted nor to be deducted from the remuneration of his employees, and (ii) payments made and deducted or to be deducted from the remuneration of his employees.

(4) The information required to be shown on the prescribed return and the extent to which the employer is liable for the tax.

(5) If the total remuneration paid (subparagraph (1) of this paragraph) and the amount thereof which is subject to the tax (subparagraph (2) of this paragraph) are not equal, the reason therefor.

(6) To the extent material to a determination of tax liability, the dates, in each calendar quarter, on which each employee performed services not in the course of the employer's trade or business, and the amount of cash remuneration paid at any time for such services performed within such quarter. See § 31.3306(c)(3)–1 of Subpart D of the regulations in this part.

The term "remuneration," as used in this paragraph, includes all payments whether in cash or in a medium other than cash, except that the term does not include payments in a medium other than cash for services not in the course of the employer's trade or business. See § 31.3306(b)(7)–1 of Subpart D of the regulations in this part.

(b) *Records of persons who are not employers.* Any person who employs individuals in employment (see § 31.3306(c)–2 through § 31.3306(c)(17)–1 of Subpart D of the regulations in this part) during any calendar year but who considers that he is not an employer subject to the tax (see § 31.3306(a)–1 of such Subpart D) shall, with respect to each such year, be prepared to establish by proper records (including, where necessary, records of the number of employees employed each day) that he is not an employer subject to the tax.

§ 31.6001–5 Additional records in connection with collection of income tax at source on wages.

(a) Every employer required under section 3402 to deduct and withhold income tax upon the wages of employees shall keep records of all remuneration paid to such employees. Such records shall show with respect to each employee—

(1) The name and address of the employee.

(2) The total amount and date of each payment of remuneration (including any sum withheld therefrom as tax or for any other reason) and the period of services covered by such payment.

(3) The amount of such remuneration payment which constitutes wages subject to withholding.

(4) The amount of tax collected with respect to such remuneration payment, and, if collected at a time other than the time such payment was made, the date collected.

(5) If the total remuneration payment (subparagraph (2) of this paragraph) and the amount thereof which is taxable (subparagraph (3) of this paragraph) are not equal, the reason therefor.

(6) Copies of any statements furnished by the employee pursuant to paragraph (b)(12) of § 31.3401(a)–1 of Subpart E of the regulations in this part (relating to permanent residents of the Virgin Islands).

(7) Copies of any statements furnished by the employee pursuant to § 31.3401(a)(7)–1 of Subpart E of the regulations in this part (relating to nonresident alien individuals who are residents of a contiguous country).

(8) Copies of any statements furnished by the employee pursuant to § 31.3401(a)(8)(A)–1 of Subpart E of the regulations in this part (relating to residence or physical presence in a foreign country).

(9) Copies of any statements furnished by the employee pursuant to § 31.3401(a)(8)(C)–1 of Subpart E of the regulations in this part (relating to citizens resident in Puerto Rico).

(10) The fair market value and date of each payment of noncash remuneration, made to an employee after August 9, 1955, for services performed as a retail commission salesman, with respect to which no income tax is withheld by reason of § 31.3402(j)–1 of Subpart E of the regulations in this part.

(11) With respect to payments made in 1955 under a wage continuation plan (as defined in § 1.105–4(a) of the Income Tax Regulations (Part 1 of this chapter)), the records required to be kept in respect of such payments are those prescribed under paragraph (b)(8) of § 31.3401(a)–1 of Subpart E of the regulations in this part.

(12) In the case of the employer for whom services are performed, with respect to payments made directly by him after December 31, 1955, under a wage continuation plan (as defined in § 1.105–4(a) of the Income Tax Regulations (Part 1 of this chapter))—

(i) The beginning and ending dates of each period of absence from work for which any such payment was made; and

(ii) Sufficient information to establish the amount and weekly rate of each such payment.

(13) The withholding exemption certificates (Form W–4) filed with the employer by the employee.

(14) The agreement, if any, between the employer and the employee for the withholding of additional amounts of tax pursuant to § 31.3402(i)–1 of Subpart E of the regulations in this part.

(15) To the extent material to a determination of tax liability, the dates, in each calendar quarter, on which the employee performed services not in the course of the employer's trade or business, and the amount of cash remuneration paid at any time for such services performed within such quarter. See § 31.3401(a)(4)–1 of Subpart E of the regulations in this part.

The term "remuneration," as used in this paragraph, includes all payments whether in cash or in a medium other than cash, except that the term does not include payments in a medium other than cash for services not in the course of the employer's trade or business. See § 31.3401(a)(11)–1 of Subpart E of the regulations in this part.

(b) The employer shall keep records of the details of each adjustment or settlement of income tax withheld under section 3402 made pursuant to the regulations in this part.

§ 31.6011(a) Statutory provisions; general requirement of return, statement, or list; general rule.

SEC. 6011. *General requirement of return, statement, or list*—(a) *General rule.* When required by regulations prescribed by the Secretary or his delegate any person made liable for any tax imposed by this title, or for the collection thereof, shall make a return or statement according to the forms and regulations prescribed by the Secretary or his delegate. Every person required to make a return or statement shall include therein the information required by such forms or regulations.

§ 31.6011(a)–1 Returns under Federal Insurance Contributions Act.

(a) *Requirement*—(1) *In general.* Except as otherwise provided in § 31.6011(a)–5, every employer required to make a return under the Federal Insurance Contributions Act, as in effect prior to 1955, for the calendar quarter ended December 31, 1954, in respect of wages other than wages for agricultural labor, shall make a return for each subsequent calendar quarter (whether or not wages are paid in such quarter) until he has filed a final return in accordance with § 31.6011(a)–6. Except as otherwise provided in § 31.6011(a)–5, every employer not required to make a return for the calendar quarter ended December 31, 1954, shall make a return for the first calendar quarter (whether or not wages pays wages, other than wages for agricultural labor, subject to the taxes imposed by the Federal Insurance Contributions Act as in effect after 1954, and shall make a return for each subsequent calendar quarter (whether or not wages are paid therein) until he has filed a final return in accordance with § 31.6011(a)–6. Except as otherwise provided in subparagraphs (3) and (4) of this paragraph, Form 941 is the form prescribed for making the return required by this subparagraph. Such return shall not include wages for agricultural labor required to be reported on any return prescribed by subparagraph (2) of this paragraph.

(2) *Employers of agricultural workers*—(i) *Quarterly returns for 1955.* Every employer who, at any time before October 1 of the calendar year 1955, incurs liability of $100 or more for the taxes imposed by the Federal Insurance Contributions Act with respect to wages paid in such year for agricultural labor shall make a return—

(*a*) For the first calendar quarter of such year if the liability for such taxes incurred in such quarter is $100 or more,

(*b*) For the period consisting of the first and second calendar quarters of such year if the liability for such taxes incurred in those quarters totals $100 or more, except that such return shall be made only for the second calendar quarter if a return was required under (*a*) of this subdivision and if the liability for such taxes incurred in the second calendar quarter is $100 or more, and

(*c*) For the period consisting of the first, second, and third calendar quarters of such year if the liability for such taxes incurred in those quarters totals $100 or more, except that such return shall be made (*1*) only for the period consisting of the second and third calendar quarters if a return was required under (*a*) of this subdivision but not under (*b*) of this subdivision, and if the total liability for such taxes incurred in the second and third calendar quarters totals $100 or more; or (*2*) only for the third calendar quarter if a return was required under (*b*) of this subdivision, and if the liability for such taxes incurred in the third calendar quarter is $100 or more.

Form 943A is the form prescribed for making the return required by this subdivision, except that, if the return is required to be filed with the office of the United States Internal Revenue Service in Puerto Rico, the return shall be made on Form 943A–PR if the Internal Revenue Service furnishes Form 943A–PR to the employer for use in lieu of Form 943A (see § 31.6091–1).

(ii) *Annual returns for 1955 and subsequent years.* Every employer who pays wages after 1954 for agricultural labor with respect to which taxes are imposed by the Federal Insurance Contributions Act shall make a return for the first calendar year in which he pays such wages and for each calendar year thereafter (whether or not wages are paid therein) until he has filed a final return in accordance with § 31.6011(a)–6. Form 943 is the form prescribed for making the annual return required by this subdivision, except that, if the return is required to be filed with the office of the United States Internal Revenue Service in Puerto Rico, the return shall be made on Form 943PR if the Internal Revenue Service furnishes Form 943PR to the employer for use in lieu of Form 943 (see § 31.6091–1).

(3) *Employers of domestic workers.* Form 942 is the form prescribed for use by every employer in making a return as required under subparagraph (1) of this paragraph in respect of wages, as defined in the Federal Insurance Contributions Act, paid by him in any calendar quarter for domestic service in a private home of the employer not on a farm operated for profit. If, however, the employer is required under subparagraph (1) of this paragraph to make a return on Form 941 for such calendar quarter, such employer, at his election, may—

(i) Report all wages on Form 941, or

(ii) Report on Form 942 the wages for domestic service in a private home of the employer not on a farm operated for profit and omit such wages from the return on Form 941.

An employer entitled to make the election referred to in the preceding sentence who has chosen one method shall not change to the other method without first notifying the district director with whom he is required to file his returns that he will thereafter use such other method. See, however, § 31.6011(a)–6, relating to final returns on Form 941. The provisions of this subparagraph shall not apply to any employer required to file the return prescribed under subparagraph (1) of this paragraph with the office of the United States Internal Revenue Service in Puerto Rico (see § 31.6091–1).

(4) *Employees in Puerto Rico or the Virgin Islands.* Form 941PR is the form prescribed for use in making the return required under subparagraph (1) of this paragraph in the case of every employer who is required to file such return with the office of the United States Internal Revenue Service in Puerto Rico, except that the return shall be made on Form 941VI if the Internal Revenue Service furnishes Form 941VI to the employer for use in lieu of Form 941PR. However, Form 941 is the form prescribed for making such return in the case of every such employer who is required pursuant to § 31.6011(a)–4 to make a return of income tax withheld from wages.

(b) *When to report wages.* Wages with respect to which taxes are imposed by the Federal Insurance Contributions Act shall be reported in the return of such taxes required under this section or § 31.6011(a)–5 for the return period in which they are actually paid unless they were constructively paid in a prior return period, in which case such wages shall be reported only in the return for such prior period. However, if such wages are deemed to be paid in a later return period, they shall be reported only in the return for such later period. See § 31.3121(a)–2 of Subpart B of the regulations in this part relating to the time when wages are paid or deemed to be paid.

(c) *Correction of returns or schedules.* If in a return required under this section or § 31.6011(a)–5, or in any other manner, the employer fails to report, or incorrectly reports, to the district director, the name, account number, or wages of an employee, the employer shall furnish to the district director a written statement fully explaining the omission or error; except that such statement is not required by this paragraph if correction of the omission or error is made in connection with a supplemental return, adjustment, credit, refund, or abatement. The employer shall include in such statement his identification number (except that an identification number need not be included if the omission or error is with respect to information required to be reported on a return on Form 942), each return period for which the data were omitted or for which the incorrect data were furnished, the data incorrectly reported for each period, and the data which should have been reported. A copy of such statement shall be retained by the employer as a part of his records under § 31.6001–2. No particular form is prescribed for making such statement, but if printed forms are desired, the district director will supply copies of Form 941c or Form 941c PR, whichever is appropriate, upon request.

(d) *Time and place for filing returns.* For provisions relating to the time and place for filing returns, see §§ 31.6071 (a)–1 and 31.6091–1, respectively.

§ 31.6011(a)–2 Returns under Railroad Retirement Tax Act.

(a) *Requirement*—(1) *Employers.* Every employer shall make a return for the first calendar quarter after 1954 within which compensation taxable under the Railroad Retirement Tax Act is paid to his employee or employees for services rendered after 1954, and for each subsequent calendar quarter (whether or not taxable compensation is paid therein) until he has filed a final return in accordance with § 31.6011(a)–6. Form CT–1 is the form prescribed for making the return required under this subparagraph. One original and a duplicate of each return on Form CT–1 shall be filed with the district director.

(2) *Employee representatives.* Every employee representative shall make a return for the first calendar quarter after 1954 within which he is paid taxable compensation for services rendered after 1954 as an employee representative, and for each subsequent calendar quarter (whether or not he is paid taxable compensation therein) until he has filed a final return in accordance with § 31.6011 (a)–6. Form CT–2 is the form prescribed for making the return required under this subparagraph. One original and a duplicate of each return on Form CT–2 shall be filed with the district director.

(b) *When to report compensation*—(1) *In general.* Except as otherwise provided in subparagraph (2) of this paragraph, compensation taxable under the Railroad Retirement Tax Act shall be reported in the return required under this section for the period in which it is deemed, under paragraph (d) of § 31.323(e)–1 of Subpart C of the regulations in this part, to be paid, unless under such section the compensation may be deemed to be paid in more than one return period, in which case it shall be reported only in the return for the first return period in which it is deemed to be paid.

(2) *Returns of employers required by State law to pay compensation on weekly basis*—(i) *In general.* If any employer is required by the laws of any State to pay compensation weekly, the return of tax with respect to such compensation may, at the election of such employer, cover all payroll weeks which, or the major part of which, fall within the period for which a return of tax is required by paragraph (a)(1) of this section. This provision shall not apply, however, to any payroll week which falls in two calendar years. Any employer who elects to file a return as provided in this subparagraph shall notify the district director in writing of such election and shall include therein a statement setting forth the facts which entitle him to make the election. Such notice shall be in duplicate and shall be attached to the original and duplicate of the return for the first period to which such election applies. Any election so made shall be binding upon the employer with respect to all returns subsequently made by him until the district director authorizes or directs the employer to make a return on a different basis. For the purpose of determining the time when compensation is deemed to be paid in accordance with paragraph (d) of § 31.3231(e)–1 of Subpart C of the regulations in this part, and of determining the due date of a return in accordance with paragraph (b) of § 31.6071(a)–1, the calendar month following the period covered by the return of an employer making such election is the same calendar month which would be determinative for such purposes if the employer had not made the election.

(ii) *Prior elections.* An election made by an employer, pursuant to the provisions of article 501(b) of Regulations 100 (26 CFR (1939) 1949 ed. 410.501(b)), or of § 411.601(b) of Regulations 114 (26 CFR (1939) 411.601(b)), which is in force and effect at the time the employer makes his first return under this section shall satisfy the requirements of subdivision (i) of this subparagraph with respect to the making of an election and shall be binding upon the employer with respect to all returns made by him under this section until the district director authorizes or directs the employer to make a return on a different basis.

(iii) *Example.* Employer X is required by State law to pay his employees within 6 days after the compensation is earned. In compliance with the State law, employer X, for services rendered to him for the payroll week of June 27 to July 2, 1955, pays his employees on the last-named date. June 1955 is the last month of a period for which a return of tax is required by paragraph (a)(1) of this section. Employer X may elect to include in the return required by paragraph (a)(1) of this section for the period April 1 to June 30, 1955, the compensation paid to his employees for the payroll week of June 27 to July 2, 1955, inclusive, although the compensation for July 1 and 2 falls within another period for which a return is required by paragraph (a)(1) of this section. If, in this example, the payroll week ended on July 5, 1955, the compensation paid for the payroll week of June 29 to July 5 would be included in the return period in which July falls although the compensation earned for June 29 and 30 fell in a prior return period under the general rule.

(c) *Time and place for filing returns.* For provisions relating to the time and place for filing returns, see §§ 31.6071 (a)–1 and 31.6091–1, respectively.

§ 31.6011(a)–3 Returns under Federal Unemployment Tax Act.

(a) *Requirement.* Every person shall make a return of tax under the Federal Unemployment Tax Act for each calendar year with respect to which he is an employer as defined in § 31.3306(a)–1 of Subpart D of the regulations in this part. Form 940 is the form prescribed for use in making the return.

(b) *When to report wages.* Wages taxable under the Federal Unemployment Tax Act shall be reported in the return required under this section for the return period in which they are actually paid unless they were constructively paid in a prior return period, in which case such wages shall be reported only in the return for such prior period.

(c) *Time and place for filing returns.* For provisions relating to the time and place for filing returns, see §§ 31.6071 (a)–1 and 31.6091–1, respectively.

§ 31.6011(a)–4 Returns of income tax withheld from wages.

(a) *In general.* Except as otherwise provided in § 31.6011(a)–5, every person required to make a return of income tax withheld from wages pursuant to section 1622 of the Internal Revenue Code of 1939 for the calendar quarter ended December 31, 1954, shall make a return for each subsequent calendar quarter (whether or not wages are paid therein) until he has filed a final return in accordance with § 31.6011(a)–6. Except as otherwise provided in § 31.6011(a)–5, every person not required to make a return for the calendar quarter ended December 31, 1954, shall make a return of income tax withheld from wages pursuant to section 3402 for the first calendar quarter thereafter in which he is required to deduct and withhold such tax and for each subsequent calendar quarter (whether or not wages are paid therein) until he has filed a final return in accordance with § 31.6011(a)–6. Form 941 is the form prescribed for making the return required under this paragraph.

(b) *District director's copies of Form W–2.* (1) Every employer who is required under paragraph (a) of this section to make a return of income tax withheld from wages for a period ending December 31, or for any period for which such return is made as a final return, shall submit as part of such return the district director's copy of each withholding statement on Form W–2 required under § 31.6051–1 to be furnished by the employer with respect to wages paid during the calendar year. For the penalty provided in case of each failure to file Form W–2, see the provisions of the Regulations on Procedure and Administration (Part 301 of this chapter) under section 6652.

(2) The copies of withholding statements for the current calendar year transmitted with the return required under paragraph (a) of this section shall be accompanied by an information statement on Form W–3. This subparagraph has no application to any return filed under this section in 1955.

(3) The copies of withholding statements for the current calendar year transmitted with the return shall be accompanied by a list (preferably in the form of an adding machine tape) of the amounts of income tax withheld shown on such statements. If an employer's total payroll is made up on the basis of a number of separate units or establishments, the statements may be assembled accordingly and a separate list or tape submitted for each unit. In such case, a summary list or tape should be submitted, the total of which will agree with the corresponding entry to be made on Form W–3. If the number of statements is large, they may be forwarded in packages of convenient size. When this is done, the packages should be identified with the name of the employer and con-

secutively numbered, and Form W–3 should be placed in package No. 1. The number of packages should be indicated immediately after the employer's name on Form W–3. The return, Form 941, and remittance in cases of this kind should be submitted in the usual manner, accompanied by a brief statement that the district director's copies of Form W–2 and Form W–3 are in separate packages.

(4) The district director's copies of corrected Forms W–2 for a prior calendar year shall be submitted to the district director on or before the date fixed for filing the employer's return of income tax withheld from wages for the period ending December 31 of the year in which the correction is made, or for any period in such year for which the return is made as a final return. Such copies of corrected Forms W–2 shall be accompanied by a statement explaining the corrections and, if submitted with the employer's return for such period ending December 31 or with such final return, shall be assembled separately from the district director's copies of Forms W–2 for the current calendar year (see subparagraph (1) of this paragraph).

(5) For provisions relating to extensions of time for filing the district director's copies of Form W–2 and Form W–3, see paragraph (a)(3) of § 31.6081(a)–1.

(c) *Time and place for filing returns.* For provisions relating to the time and place for filing returns, see §§ 31.6071(a)–1 and 31.6091–1, respectively.

§ 31.6011(a)–5 Monthly returns.

(a) *In general*—(1) *Requirement.* The provisions of this section are applicable in respect of the taxes reportable on Form 941, Form 941PR, or Form 941VI pursuant to § 31.6011(a)–1 or § 31.6011(a)–4. An employer who is required by § 31.6011(a)–1 or § 31.6011(a)–4 to make quarterly returns on any such form shall, in lieu of making such quarterly returns, make returns of such taxes in accordance with the provisions of this section if he is so notified in writing by the district director. The district director may so notify any employer (i) who, by reason of notification as provided in § 301.7512–1 of the Regulations on Procedure and Administration (Part 301 of this chapter), is required to comply with the provisions of such § 301.7512–1, or (ii) who has failed to (*a*) make any such return on Form 941, Form 941PR, or Form 941VI, (*b*) pay tax reportable on any such form, or (*c*) deposit any such tax as required under the provisions of § 31.6302(c)–1. Every employer so notified by the district director shall make a return for the calendar month in which the notice is received and for each calendar month thereafter (whether or not wages are paid in any such month) until he has filed a final return or is required to make quarterly returns pursuant to notification as provided in subparagraph (2) of this paragraph. However, if the notice provided for in this subparagraph is received after the close of the first calendar month of a calendar quarter, the first return under this section shall be made for the period beginning with the first day of such quarter and ending with the last day of the month in which the notice is received. Each return required under this section shall be made on the form prescribed for making the return which would otherwise be required of the employer under the provisions of § 31.6011(a)–1 or § 31.6011(a)–4, except that, if some other form is furnished by the district director for use in lieu of such prescribed form, the return shall be made on such other form.

(2) *Termination of requirement.* The district director, in his discretion, may notify the employer in writing that he shall discontinue the filing of monthly returns under this section. If the employer is so notified, the last month for which a return shall be made under this section is the last month of the calendar quarter in which such notice of discontinuance is received. Thereafter, the employer shall make quarterly returns in accordance with the provisions of § 31.6011(a)–1 or § 31.6011(a)–4.

(b) *Information returns or statements*—(1) *Federal Insurance Contributions Act.* Every employer who is required under paragraph (a) of this section to make a return of tax under the Federal Insurance Contributions Act for any period within a calendar quarter shall make an information return for such calendar quarter. Such return shall be made on Schedule A of Form 941, or the equivalent schedule of Form 941PR or Form 941VI, except that, if some other form or schedule is furnished by the district director for the purpose of making such return, the return shall be made on such other form or schedule. The information reported on such return shall include, with respect to each employee to whom the employer pays wages as defined in the Federal Insurance Contributions Act, the account number of the employee, the employee's name, the total amount of wages paid by the employer to the employee during the calendar quarter, and such other information as may be called for on the form provided for making such return.

(2) *Income tax withheld from wages.* (i) Every employer who is required under paragraph (a) of this section to make a return of income tax withheld from wages for a period ending December 31, or for any period for which such return is made as a final return, shall make an information statement for the calendar year which includes such period. Such information statement shall be made on Form W–3, except that, if some other form is furnished by the district director for use in lieu of Form W–3, the information statement shall be made on such other form.

The information statement shall be accompanied by the district director's copy of each withholding statement on Form W–2 required under § 31.6051–1 to be furnished by the employer with respect to wages paid during the calendar year. The provisions of paragraph (b)(3) of § 31.6011(a)–4 shall be applicable in respect of such withholding statements. For provisions relating to the submission of the district director's copies of corrected Forms W–2 for a prior year, see paragraph (b)(4) of § 31.6011(a)–4. For the penalty provided in case of each failure to file Form W–2, see the provisions of the Regulations on Procedure and Administration (Part 301 of this chapter) under section 6652.

(ii) For provisions relating to extensions of time for filing the district director's copies of Form W–2 and Form W–3, or such other form as may be furnished for use in lieu of Form W–3, see paragraph (a)(3) of § 31.6081(a)–1.

(c) *Time and place for filing returns.* For provisions relating to the time and place for filing returns, see §§ 31.6071(a)–1 and 31.6091–1, respectively.

§ 31.6011(a)–6 Final returns.

(a) *In general*—(1) *Federal Insurance Contributions Act; income tax withheld from wages.* An employer who is required to make a return on a particular form pursuant to § 31.6011(a)–1, § 31.6011(a)–4, or § 31.6011(a)–5, and who in any return period ceases to pay wages in respect of which he is required to make a return on such form, shall make such return for such period as a final return. Each return made as a final return shall be marked "Final return" by the person filing the return. Every such person filing a final return (other than a final return on Form 942 or Form 943) shall furnish information showing the date of the last payment of wages, as defined in section 3121(a) or section 3401(a). An employer (other than an employer making returns on Form 942) who has only temporarily ceased to pay wages, because of seasonal activities or for other reasons, shall not make a final return but shall continue to file returns. If (i) for any return period an employer makes a final return on a particular form, and (ii) after the close of such period the employer pays wages, as defined in section 3121(a) or section 3401(a), in respect of which the same or a different return form is prescribed, such employer shall make returns on the appropriate return form. For example, if an employer who has filed a final return on Form 941 pays wages only for domestic service in his private home not on a farm operated for profit, the employer is required to make returns on Form 942 in respect of such wages.

(2) *Railroad Retirement Tax Act*—(i) *Form CT–1.* An employer required to make returns on Form CT–1 who in any calendar quarter ceases to pay taxable compensation shall make the return on Form CT–1 for such quarter as a final return. Such return shall be marked "Final return" by the person filing the return, and such person shall furnish information showing the date of the last payment of taxable compensation. An employer who has only temporarily ceased to pay taxable compensation shall continue to file returns on Form CT–1.

(ii) *Form CT–2.* An employee representative required to make returns on Form CT–2 who in any calendar quarter ceases to be paid taxable compensation for services as an employee representative shall make the return on Form CT–2 for such quarter as a final return. Such return shall be marked "Final return" by the person filing the return, and such person shall furnish information

showing the date of the last payment of taxable compensation. An employee representative who only temporarily ceases to be paid taxable compensation for services as an employee representative shall continue to file returns on Form CT–2.

(3) *Federal Unemployment Tax Act.* An employer required to make a return on Form 940 for a calendar year in which he ceases to be an employer, as defined in § 31.3306(a)–1 of Subpart D of the regulations in this part, because of the discontinuance, sale, or other transfer of his business, shall make such return as a final return. Such return shall be marked "Final return" by the person filing the return.

(b) *Statement to accompany final return.* There shall be executed as a part of each final return, except in the case of a final return on Form 942, a statement showing the address at which the records required by the regulations in this part will be kept, the name of the person keeping such records, and, if the business of an employer has been sold or otherwise transferred to another person, the name and address of such person and the date on which such sale or other transfer took place. If no such sale or transfer occurred or the employer does not know the name of the person to whom the business was sold or transferred, that fact should be included in the statement. Such statement shall include any information required by this section as to the date of the last payment of wages or compensation. If the statement is executed as a part of a final return on Form CT–1 or Form CT–2, such statement shall be furnished in duplicate.

(c) *Time and place for filing returns.* For provisions relating to the time and place for filing returns, see §§ 31.6071(a)–1 and 31.6091–1, respectively.

§ 31.6011(a)–7 Execution of returns.

(a) *In general.* Each return required under the regulations in this part, together with any prescribed copies or supporting data, shall be filled in and disposed of in accordance with the forms, instructions, and regulations applicable thereto. The return shall be carefully prepared so as fully and accurately to set forth the data required to be furnished therein. Returns which have not been so prepared will not be accepted as meeting the requirements of the regulations in this part. The return may be made by an agent in the name of the person required to make the return if an acceptable power of attorney is filed with the district director and if such return includes all taxes required to be reported by such person on such return for the period covered by the return. Only one return on any one prescribed form for a return period shall be filed by or for a taxpayer. Any supplemental return made on such form in accordance with § 31.6205–1 shall constitute a part of the return which it supplements. Consolidated returns of two or more employers are not permitted, as for example, returns of a parent and a subsidiary corporation. For provisions relating to the filing of returns of the taxes imposed by the Federal Insurance Contributions Act and of income tax withheld under section 3402 in the case of governmental employers, see § 31.3122 of Subpart B, and § 31.3404–1 of Subpart E, of the regulations in this part.

(b) *Use of prescribed forms.* Copies of the prescribed return forms will so far as possible be regularly furnished taxpayers by district directors. A taxpayer will not be excused from making a return, however, by the fact that no return form has been furnished to him. Taxpayers not supplied with the proper forms should make application therefor to the district director in ample time to have their returns prepared, verified, and filed with the district director on or before the due date. See §§ 31.6071(a)–1 and 31.6091–1, relating, respectively, to the time and place for filing returns. In the absence of a prescribed return form, a statement made by a taxpayer disclosing the aggregate amount of wages or compensation reportable on such form for the period in respect of which a return is required and the amount of taxes due may be accepted as a tentative return. If filed within the prescribed time, the statement so made will relieve the taxpayer from liability for the addition to tax imposed for the delinquent filing of the return, provided that without unnecessary delay such tentative return is supplemented by a return made on the proper form. For additions to the tax in case of failure to file a return within the prescribed time, see the provisions of the Regulations on Procedure and Administration (Part 301 of this chapter) under section 6651.

(c) *Signing and verification.* For provisions relating to the signing of returns, see § 31.6061–1. For provisions relating to the verifying of returns, see the provisions of the Regulations on Procedure and Administration (Part 301 of this chapter) under section 6065.

§ 31.6071(a) Statutory provisions; time for filing returns and other documents.

SEC. 6071. *Time for filing returns and other documents*—(a) *General rule.* When not otherwise provided for by this title, the Secretary or his delegate shall by regulations prescribe the time for filing any return, statement, or other document required by this title or by regulations.

§ 31.6071(a)–1 Time for filing returns and other documents.

(a) *Federal Insurance Contributions Act and income tax withheld from wages*—(1) *Quarterly or annual returns.* Each return required to be made under § 31.6011(a)–1, in respect of the taxes imposed by the Federal Insurance Contributions Act, or required to be made under § 31.6011(a)–4, in respect of income tax withheld, shall be filed on or before the last day of the first calendar month following the period for which it is made. However, any such return may be filed on or before the tenth day of the second calendar month following such period if such return is accompanied by depositary receipts, Form 450, showing timely deposits in full payment of such taxes due for such period. For the purpose of the preceding sentence, a deposit which is not required to be made within such return period may be made on or before the last day of the first calendar month following the close of such period, and the timeliness of the deposit for any month will be determined by the earliest date stamped on the validated Form 450 by an authorized commercial bank or by a Federal Reserve bank.

(2) *Monthly tax returns.* Each return in respect of the taxes imposed by the Federal Insurance Contributions Act or of income tax withheld which is required to be made under paragraph (a) of § 31.6011(a)–5 shall be filed on or before the fifteenth day of the first calendar month following the period for which it is made.

(3) *Information returns or statements*—(i) *Federal Insurance Contributions Act.* Each information return in respect of wages as defined in the Federal Insurance Contributions Act which is required to be made under paragraph (b)(1) of § 31.6011(a)–5 shall be filed on or before the fifteenth day following the calendar quarter for which it is made, except that, if a tax return under paragraph (a) of § 31.6011(a)–5 is made as a final return for a period ending prior to the last day of a calendar quarter, the information return shall be filed on or before the fifteenth day of the first calendar month following the period for which the tax return is filed.

(ii) *Income tax withheld from wages.* Each information statement in respect of income tax withheld from wages which is required to be made under paragraph (b)(2) of § 31.6011(a)–5 shall be filed on or before January 31 following the calendar year for which it is made, except that, if a tax return under paragraph (a) of § 31.6011(a)–5 is filed as a final return for a period ending prior to December 31, the information statement shall be filed on or before the last day of the first calendar month following the period for which the tax return is filed.

(b) *Railroad Retirement Tax Act.* Each return of the taxes imposed by the Railroad Retirement Tax Act required to be made under § 31.6011(a)–2 shall be filed on or before the last day of the second calendar month following the period for which it is made.

(c) *Federal Unemployment Tax Act.* Each return of the tax imposed by the Federal Unemployment Tax Act required to be made under § 31.6011(a)–3 shall be filed on or before the last day of the first calendar month following the period for which it is made.

(d) *Last day for filing.* For provisions relating to the time for filing a return when the prescribed due date falls on Saturday, Sunday, or a legal holiday, see the provisions of the Regulations on Procedure and Administration (Part 301 of this chapter) under section 7503.

(e) *Late filing.* For additions to the tax in case of failure to file a return within the prescribed time, see the provisions of the Regulations on Procedure and Administration (Part 301 of this chapter) under section 6651.

(f) *Cross reference.* For extensions of time for filing returns and other documents, see § 31.6081(a)–1.

§ 31.6081(a) Statutory provisions; extension of time for filing returns.

SEC. 6081. *Extension of time for filing returns*—(a) *General rule.* The Secretary or his delegate may grant a reasonable extension of time for filing any return, declaration, statement, or other document required by this title or by regulations. Except in the case of taxpayers who are abroad, no such extension shall be for more than 6 months.

§ 31.6081(a)–1 Extensions of time for filing returns and other documents.

(a) *Federal Insurance Contributions Act; income tax withheld from wages; and Railroad Retirement Tax Act*—(1) *In general.* Except as otherwise provided in subparagraphs (2) and (3) of this paragraph, no extension of time for filing any return or other document required in respect of the Federal Insurance Contributions Act, income tax withheld from wages, or the Railroad Retirement Tax Act will be granted.

(2) *Information returns of employers required to file monthly returns of tax under the Federal Insurance Contributions Act.* The district director may, upon application of the employer, grant an extension of time in which to file any information return required under paragraph (b)(1) of § 31.6011(a)–5. Such extension of time shall not extend beyond the last day of the calendar month in which occurs the due date prescribed in paragraph (a)(3)(i) of § 31.6071(a)–1 for filing the information return. Each application for an extension of time for filing an information return shall be made in writing, properly signed by the employer or his duly authorized agent; shall be addressed to the district director with whom the employer will file the return; and shall contain a full recital of the reasons for requesting the extension, to aid the district director in determining the period of the extension, if any, which will be granted. Such a request in the form of a letter to the district director will suffice as an application. The application shall be filed on or before the due date prescribed in paragraph (a)(3)(i) of § 31.6071(a)–1 for filing the information return.

(3) *Information statements of employers required to file returns of income tax withheld from wages.* For good cause shown upon application by an employer, the district director may grant an extension of time not exceeding 30 days in which to file (i) the district director's copies of Form W–2 pursuant to paragraph (b)(1) of § 31.6011(a)–4 or paragraph (b)(2) of § 31.6011(a)–5, and (ii) Form W–3 pursuant to paragraph (b)(2) of § 31.6011(a)–4 or paragraph (b)(2) of § 31.6011(a)–5, or such other form as may be furnished pursuant to paragraph (b)(2) of § 31.6011(a)–5 for use in lieu of Form W–3. Each application for an extension of time under this subparagraph shall be made in writing, properly signed by the employer or his duly authorized agent; shall be addressed to the district director with whom the employer will file the Forms W–2 and Form W–3, or such other form as may be furnished for use in lieu thereof, and shall contain a full recital of the reasons for requesting the extension, to aid the district director in determining the period of the extension, if any, which will be granted. Such a request in the form of a letter to the district director will suffice as an application. The application shall be filed on or before the date on which the employer is required to file the Forms W–2 and Form W–3, or such other form as may be furnished for use in lieu thereof, without regard to this subparagraph.

(b) *Federal Unemployment Tax Act.* The district director may, upon application of the employer, grant a reasonable extension of time (not to exceed 90 days) in which to file any return required in respect of the Federal Unemployment Tax Act. Any application for an extension of time for filing the return shall be in writing, properly signed by the employer or his duly authorized agent; shall be addressed to the district director with whom the employer will file the return; and shall contain a full recital of the reasons for requesting the extension, to aid the district director in determining the period of the extension, if any, which will be granted. Such a request in the form of a letter to the district director will suffice as an application. The application shall be filed on or before the due date prescribed in paragraph (c) of § 31.6071(a)–1 for filing the return, or on or before the date prescribed for filing the return in any prior extension granted. An extension of time for filing a return does not operate to extend the time for payment of the tax or any part thereof.

(c) *Duly authorized agent.* In any case in which an employer is unable, by reason of illness, absence, or other good cause, to sign a request for an extension, any person standing in close personal or business relationship to the employer may sign the request on his behalf, and shall be considered as a duly authorized agent for this purpose, provided the request sets forth the reasons for a signature other than the employer's and the relationship existing between the employer and the signer.

§ 31.6151 Statutory provisions; time and place for paying tax shown on returns.

SEC. 6151. *Time and place for paying tax shown on returns*—(a) *General rule.* Except as otherwise provided in this section, when a return of tax is required under this title or regulations, the person required to make such return shall, without assessment or notice and demand from the Secretary or his delegate, pay such tax to the principal internal revenue officer for the internal revenue district in which the return is required to be filed, and shall pay such tax at the time and place fixed for filing the return (determined without regard to any extension of time for filing the return).

(b) *Exceptions.* * * *

(2) *Use of Government depositaries.* For authority of the Secretary or his delegate to require payments to Government depositaries, see section 6302(c).

(c) *Date fixed for payment of tax.* In any case in which a tax is required to be paid on or before a certain date, or within a certain period, any reference in this title to the date fixed for payment of such tax shall be deemed a reference to the last day fixed for such payment (determined without regard to any extension of time for paying the tax).

§ 31.6151–1 Time for paying tax.

(a) *In general.* The tax required to be reported on each tax return required under this subpart is due and payable to the district director at the time prescribed in § 31.6071(a)–1 for filing such return. See the applicable sections of the Regulations on Procedure and Administration (Part 301 of this chapter), for provisions relating to interest on underpayments, additions to tax, and penalties.

(b) *Use of Government depositaries.* For provisions relating to the use of Federal Reserve banks and authorized commercial banks in depositing the taxes, see §§ 31.6302(c)–1 and 31.6302(c)–2.

§ 31.6302(c) Statutory provisions; mode or time of collection; use of Government depositaries.

SEC. 6302. *Mode or time of collection.* * * *

(c) *Use of Government depositaries.* The Secretary or his delegate may authorize Federal Reserve banks, and incorporated banks or trust companies which are depositaries or financial agents of the United States, to receive any tax imposed under the internal revenue laws, in such manner, at such times, and under such conditions as he may prescribe; and he shall prescribe the manner, times, and conditions under which the receipt of such tax by such banks and trust companies is to be treated as payment of such tax to the Secretary or his delegate.

§ 31.6302(c)–1 Use of Government depositaries in connection with taxes under Federal Insurance Contributions Act and income tax withheld.

(a) *Requirement*—(1) *In general.* Except as provided in paragraph (b) of this section, if during any calendar month, other than the last month of a calendar quarter, the aggregate amount of—

(i) The employee tax withheld under section 3102,

(ii) The employer tax for such month under section 3111, and

(iii) The income tax withheld under section 3402,

exclusive of taxes with respect to wages for agricultural labor or for domestic service in a private home of the employer, exceeds $100 in the case of an employer, such employer shall deposit such aggregate amount within 15 days after the close of such calendar month with a Federal Reserve bank.

(2) *Employers of agricultural workers*—(i) *Requirement for 1955.* If during any calendar month, other than the last month of a calendar quarter, in 1955 the aggregate amount of—

(*a*) The employee tax withheld under section 3102 with respect to wages for agricultural labor, and

(*b*) The employer tax under section 3111 for such month with respect to wages for agricultural labor,

exceeds $100 in the case of an employer, such employer shall deposit such aggregate amount within 15 days after the close of such calendar month with a Federal Reserve bank.

(ii) *Requirement for 1956 and subsequent years.* Except as provided in paragraph (b) of this section, if during any calendar month other than December, in

any calendar year after 1955, the aggregate amount of—

(a) The employee tax withheld under section 3102 during such month with respect to wages for agricultural labor, plus any such employee tax which was previously withheld in the same calendar year with respect to such wages but which was neither deposited nor required to be deposited on or before the last day of such month, and

(b) The employer tax under section 3111 for such month with respect to wages for agricultural labor, plus any such employer tax, which was neither deposited nor required to be deposited on or before the last day of such month, for any prior month of the same calendar year with respect to wages for agricultural labor,

exceeds $100 in the case of an employer, such employer shall deposit such aggregate amount within 15 days after the close of such calendar month with a Federal Reserve bank.

(3) *Depositary receipts.* Any deposit required to be made by an employer under subparagraph (1) of this paragraph shall be made separately from any deposit required to be made by him under subparagraph (2) of this paragraph. However, an employer required to make deposits under subparagraph (1) or subparagraph (2) may make one, or more than one, remittance of the amount required by such subparagraph to be deposited for a calendar month. Each such remittance shall be accompanied by a Federal Depositary Receipt (Form 450) which shall be prepared in accordance with the instructions applicable thereto. The employer shall forward such remittance, together with such depositary receipt, to a Federal Reserve bank or, at his election, to a commercial bank authorized in accordance with Treasury Department Circular No. 848 to accept remittances of the taxes for transmission to a Federal Reserve bank. After the Federal Reserve bank has validated the depositary receipt, such depositary receipt will be returned to the employer. Every employer making deposits pursuant to this section shall attach to his return for the period with respect to which such deposits are made, in part or in full payment of the taxes shown thereon, depositary receipts so validated, and shall pay to the district director the balance, if any, of the taxes due for such period. An amount of tax which is not required to be deposited may nevertheless be deposited if the employer so desires. If a deposit is made for the last month of a return period, the employer shall make it in ample time (whether before, on, or after the fifteenth day of the succeeding month) to enable the Federal Reserve bank to return the validated receipt to the employer so that it can be attached to and filed with the employer's return.

(4) *Procurement of prescribed forms.* Initially, Form 450, Federal Depositary Receipt, will so far as possible be furnished the employer by the district director. An employer not supplied with the proper form should make application therefor to the district director in ample time to have such form available for use in making his initial deposit within the time prescribed in this paragraph. Thereafter, a blank form will be sent to the employer by the Federal Reserve bank when returning the validated depositary receipt. An employer may secure additional forms from a Federal Reserve bank by applying therefor and advising the bank of his identification number. The employer's identification number and name, as entered on each depositary receipt, shall be the same as they are required to be shown on the return to be filed with the district director. The address of the employer, as entered on each depositary receipt, should be the address to which the receipt should be returned following validation by the Federal Reserve bank.

(b) *Monthly returns.* The provisions of this section are not applicable with respect to taxes for the month in which the employer receives notice from the district director that returns are required under § 31.6011(a)–5, or for any subsequent month for which such a return is required.

§ 31.6302(c)–2 Use of Government depositaries in connection with employee and employer taxes under Railroad Retirement Tax Act.

(a) *Requirement.* If during any calendar month the aggregate amount of—

(1) The employee tax withheld under section 3202 or under corresponding provisions of prior law, and

(2) The employer tax for such month under section 3221 or under corresponding provisions of prior law,

exceeds $100 in the case of an employer, such employer shall deposit such aggregate amount within 15 days after the close of such calendar month with a Federal Reserve bank, except that the deposit for the last month of a return period shall be made on or before the last day of the first month following such period. If a portion of the taxes for a calendar month is reportable under § 31.6011(a)–2 on the return on Form CT–1 for the return period immediately preceding such month, the employer is required to deposit such portion in the same manner as if it were for the last calendar month in such return period.

(b) *Depositary receipts.* The employer may make one, or more than one, remittance of the amounts required by paragraph (a) of this section to be deposited for a calendar month. Each such remittance shall be accompanied by a Railroad Retirement Depositary Receipt (Form 515), which shall be prepared in accordance with the instructions applicable thereto. The employer shall forward such remittance, together with such depositary receipt, to a Federal Reserve bank or, at his election, to a commercial bank authorized in accordance with Treasury Department Circular No. 848 to accept remittances of the taxes for transmission to a Federal Reserve bank. After the Federal Reserve bank has validated the depositary receipt, such depositary receipt will be returned to the employer. Every employer making deposits pursuant to this section shall attach to his return for the period with respect to which such deposits are made, in part or in full payment of the taxes shown thereon, depositary receipts so validated and shall pay to the district director the balance, if any, of the taxes due for such period. If the aggregate amount of the taxes deposited, as shown on the depositary receipt or receipts attached to such return, is in excess of the taxes shown on such return, a credit or refund may be obtained; and in the event the excess is applied as a credit against taxes reported by the employer on a return on Form CT–1 for a subsequent return period, the employer shall reduce the amount of the deposit otherwise required under paragraph (a) of this section for one of the months of such subsequent return period by the amount of such credit.

(c) *Procurement of prescribed form.* Initially, Form 515, Railroad Retirement Depositary Receipt, will so far as possible be furnished the employer by the district director. An employer not supplied with the proper form should make application therefor to the district director in ample time to have such form available for use in making his initial deposit within the time prescribed in paragraph (a) of this section. Thereafter, a blank form will be sent to the employer by the Federal Reserve bank when returning the validated depositary receipt. An employer may secure additional forms from a Federal Reserve bank by applying therefor and advising the bank of the identification number to be shown on his depositary receipts. The identification number, as entered on each depositary receipt, shall be the same as the identification number assigned to the employer pursuant to § 31.6011(b)–1. The address of the employer, as entered on each depositary receipt, should be the address to which the receipt should be returned following validation by the Federal Reserve bank.

§ 31.6302(c)–3 Cross references.

(a) *Failure to deposit.* For provisions relating to the penalty for failure to make a deposit within the prescribed time, see the provisions of the Regulations on Procedure and Administration (Part 301 of this chapter) under section 6656.

(b) *Saturday, Sunday, or legal holiday.* For provisions relating to the time for performance of acts where the last day falls on Saturday, Sunday, or a legal holiday, see the provisions of the Regulations on Procedure and Administration (Part 301 of this chapter) under section 7503.

[F.R. Doc. 59–328; Filed, Jan. 13, 1959; 8:48 a.m.]

SUBCHAPTER D—MISCELLANEOUS EXCISE TAXES

[T.D. 6355]

PART 148—CERTAIN EXCISE TAX MATTERS UNDER THE EXCISE TAX TECHNICAL CHANGES ACT OF 1958

Temporary Rules Relating to Constructive Sale Price for Manufacturers Excise Tax

The following rules, prescribed under the Excise Tax Technical Changes Act of

1958 (Public Law 85–859, approved September 2, 1958), relate to the determination of the constructive sale price for manufacturers excise taxes.

The rules set forth herein are to remain in force and effect until superseded by regulations relating to manufacturers excise taxes conforming with the amendments affecting such taxes made by the Excise Tax Technical Changes Act of 1958.

These rules are designed to inform interested taxpayers as to the application of section 4216(b) of the Internal Revenue Code (relating to constructive sale price), as amended by section 115 of the Excise Tax Technical Changes Act of 1958, and to assist them in complying with the amended provisions of the Internal Revenue Code.

In order to prescribe temporary rules relating to the constructive sale price under section 4216(b) of the Code, as amended, the following regulations are hereby adopted:

§ 148.1–5 Constructive sale price.

(a) *Purpose of this section.* The purpose of this section is to set forth temporary rules to be used in determining a constructive sale price under section 4216(b) of the Internal Revenue Code, as amended by section 115 of the Excise Tax Technical Changes Act of 1958, with respect to certain sales made on and after January 1, 1959, by a manufacturer, producer, or importer. The temporary rules set forth in this section have application in the case of articles in respect of which the manufacturer's excise tax imposed under chapter 32 of the Code is based on the price for which the article is sold.

(b) *General rule*—(1) *Sales at retail.* Where a manufacturer, producer, or importer sells an article at retail, and the special rule provided in paragraph (c) of this section does not apply, the basis for tax shall be the lower of: (i) the actual price for which the article is sold; or (ii) the highest price for which such articles are sold to wholesale distributors, in the ordinary course of trade, by manufacturers or producers thereof. Thus, where a manufacturer, producer, or importer sells an article at retail, the tax on his retail sale ordinarily will be computed upon the highest price for which similar articles are sold by him to wholesale distributors. However, in such cases it must be shown that he has an established bona fide practice of selling such articles in substantial quantities to wholesale distributors. If he has no such sales to wholesale distributors, a fair market price will be determined by the Commissioner. In any case the price so determined shall not be in excess of the actual price for which the article is sold by him at retail.

(2) *Sales on consignment and sales otherwise than through an arm's length transaction.* For rules relating to the determination of a constructive sale price in the case of sales on consignment, or sales otherwise than through an arm's length transaction and at less than the fair market price, see paragraphs (a) and (d) of § 316.15 of Regulations 46 (26 CFR (1939) Part 316), as prescribed under and made applicable to the Internal Revenue Code of 1954 by Treasury Decision 6091, 19 F.R. 5167, August 17, 1954.

(c) *Special rule*—(1) *Basis for tax.* Where a manufacturer, producer, or importer sells an article at retail, to a retailer, or to a special dealer, and the conditions specified in subparagraph (2) of this paragraph are met, a special constructure sale price rule is provided for computation of the tax. This rule provides that the tax is to be based on the lower of the following prices: (i) The actual price for which the article is sold; or (ii) the highest price for which such articles are sold by such manufacturer, producer, or importer to wholesale distributors (other than special dealers).

(2) *Conditions governing applicability of special rule.* In order to qualify for application of the special constructive sale price rule to the sale by the manufacturer, producer, or importer of an article at retail, to a retailer, or to a special dealer, the following four conditions must be satisfied.

(i) The manufacturer, producer, or importer of the article must regularly sell such articles at retail, to retailers, or to special dealers, as the case may be.

(ii) The manufacturer, producer, or importer of the article must regularly sell such articles to one or more wholesale distributors (other than special dealers) in arm's length transactions, and must establish that his prices in such cases are determined without regard to any tax benefit under this paragraph resulting from a reduction in the tax base for his sales at retail, to retailers, or to special dealers.

(iii) The normal method of sales within the industry embracing the article is not to sell at retail, or to retailers, or both.

(iv) The sale at retail, to a retailer, or to a special dealer must be an arm's length transaction.

(3) *Requests for determination.* In any case in which a manufacturer, producer, or importer desires a determination as to the application of this paragraph, he may request such a determination from the Commissioner. The request shall contain complete and detailed information with respect to each of the conditions specified in subparagraph (2) of this paragraph to assist the Commissioner in determining whether the constructive sale price provisions of this paragraph apply, such as data which will show the normal method of sales for the article within the industry by manufacturers, producers, and importers (including the dollar volume of sales at various distribution levels), and the source of such data; evidence as to the regularity with which sales of such articles are made by the manufacturer, producer, or importer at retail, to retailers, or to special dealers; information that the prices of the manufacturer, producer, or importer to wholesale distributors have been determined without regard to any tax benefit under the special rule of this paragraph; etc.

(d) *Definitions.* For purposes of this section—

(1) *Wholesale distributors.* The term "wholesale distributors" means persons who customarily resell to others who in turn resell.

(2) *Special dealer.* The term "special dealer" means a distributor of articles taxable under section 4121 (relating to electric, gas, and oil appliances) who does not maintain a sales force to resell the article whose constructive sale price is established under paragraph (c) of this section but relies on salesmen of the manufacturer, producer, or importer of the article for resale of the article to retailers.

(3) *Industry.* (i) The term "industry" as applied to any article generally means the specific category of articles listed in chapter 32 of the Internal Revenue Code (other than combinations) that embraces the article for which a constructive sale price is to be determined under paragraph (c) of this section. For the rule applicable to combinations of two or more articles, see subdivision (iv) of this subparagraph.

(ii) The following are examples of categories of taxable articles which comprise separate industries:

(*a*) Taxable electric flatirons;

(*b*) Taxable electric, gas, and oil appliances of the type used for cooking, warming, or keeping warm food or beverages for consumption on the premises;

(*c*) Taxable electric direct-motor and belt-driven fans and air circulators;

(*d*) Taxable electric, gas, and oil incinerator units and garbage disposal units;

(*e*) Taxable electric light bulbs and tubes;

(*f*) Taxable radio receiving sets;

(*g*) Taxable automobile radio receiving sets;

(*h*) Taxable radio and television components;

(*i*) Taxable musical instruments;

(*j*) Taxable fishing rods, creels, reels and artificial lures, baits, and flies;

(*k*) Taxable golf bags, balls and clubs;

(*l*) Taxable cameras;

(*m*) Taxable unexposed photographic film in rolls (including motion picture film);

(*n*) Taxable check writing, signing, cancelling, perforating, cutting, and dating machines, and other check protector machine devices;

(*o*) Taxable cash registers; and

(*p*) Taxable mechanical pencils, fountain pens and ball point pens.

(iii) With respect to the tax imposed by section 4061, the following categories of articles are to be considered separate industries:

(*a*) Taxable automobile trucks (consisting of automobile truck bodies and chassis);

(*b*) Taxable automobile buses (consisting of automobile bus bodies and chassis);

(*c*) Taxable truck and bus trailers and semitrailers (consisting of chassis and bodies of such trailers and semitrailers);

(*d*) Taxable tractors of the kind chiefly used for highway transportation in combination with a trailer or semitrailer;

(e) All other taxable automobile chassis and bodies;

(f) Taxable trailer and semitrailer chassis and bodies suitable for use in connection with passenger automobiles; and

(g) Taxable automobile parts and accessories.

(iv) With respect to an article which is—

(a) Taxable as "Combinations of household type refrigerators and quick-freeze units" under section 4111,

(b) Taxable as "Combinations of any of the foregoing" under sections 4141 and 4191, or

(c) A combination, other than a combination referred to in (a) or (b) of this subdivision, of articles taxable under the same section or different sections of chapter 32 of the Code

the industry test required by paragraph (c)(2)(iii) of this section for such article shall be met if such test is met for the article or articles which comprise more than 50 percent in value of the combination. In case of a combination consisting of a taxable article and a nontaxable article, the category for the taxable article in the combination shall constitute the industry for purposes of paragraph (c)(2)(iii) of this section.

Because the provisions of law under which these temporary rules are prescribed become effective on January 1, 1959, and because it is essential that rules implementing these provisions of law be in effect promptly, it is found impracticable to issue this Treasury decision with notice and public procedure thereon under section 4(a) of the Administrative Procedure Act, approved June 11, 1946, or subject to the effective date limitation of section 4(c) of that Act.

(68A Stat. 917; 26 U.S.C. 7805)

[SEAL] HAROLD T. SWARTZ,
Acting Commissioner of Internal Revenue.

Approved: January 8, 1959.

FRED C. SCRIBNER, Jr.,
Acting Secretary of the Treasury.

[F.R. Doc. 59-332; Filed, Jan. 9, 1959; 2:39 p.m.]

Title 32—NATIONAL DEFENSE

Chapter V—Department of the Army

SUBCHAPTER D—MILITARY RESERVATIONS AND NATIONAL CEMETERIES

PART 552—REGULATIONS AFFECTING MILITARY RESERVATIONS

INSTALLATION COMMANDER

Section 552.18 is revised to read as follows:

§ 552.18 Administration.

(a) *Purpose.* This section outlines the duties and prescribes the general authority and general responsibility of an installation commander.

(b) *Applicability.* The regulations in this section are applicable to installations in the continental United States and its Territories or possessions and may be used as a guide overseas.

(c) *Responsibilities of installation commander.* The installation commander is responsible for the efficient and economical operation, administration, service, and supply of all individuals, units, and activities assigned or under the jurisdiction of the installation unless they are specifically exempted by higher authority. Activities will be designated as "attached activities" only when they have been specifically so designated by higher authority.

(d) *Entry, exit, and personal search.* The installation commander will establish appropriate rules governing the entry of persons upon and exit from, the installation, and the search of persons and their possessions as limited below.

(1) The installation commander may direct authorized guard personnel, while in the performance of assigned duty, to search the persons and possessions, including vehicles, or any persons (including military personnel, employees, and visitors) upon their entering, during their stay on, or upon their leaving facilities over which the Army has responsibility. Such searches are authorized when based upon probable cause that an offense has been committed or upon military necessity. Instructions of commanders regarding such searches should be specific and complete. Guards should be instructed that incoming persons should not be searched over their objection, but may be denied the right of entry upon refusal to consent to search. All persons entering facilities should be advised in advance (by a notice prominently displayed) that they are liable to search upon entry, and, while within the confines of the installation or upon exit.

(2) The installation commander may authorize and control hunting and fishing on a military reservation under rules established by him in accordance with applicable Federal, State, and local laws and Army regulations. In order to detect violations of such rules, he may post special guards and authorize such guards to search the persons or possessions, including vehicles, of individuals based upon probable cause that an offense has been committed or upon military necessity. The installation commander may eject violators of game laws or post regulations and prohibit their reentry under 18 U.S.C. 1382. In addition he will report violations of game laws to Federal or State officials, as appropriate. An installation commander may not require membership in a voluntary sundry fund activity as a prerequisite to hunting and fishing on the installation.

(3) When the installation commander considers that the circumstances warrant its use, DA Form 1818 (Individual Property Pass) will be used to authorize military and civilian personnel to carry onto or remove from an installation, Government or personal property.

(e) *Motor vehicles and traffic regulations.* The installation commander will publish regulations governing the operation of motor vehicles on the installation. The regulations will embody the essential applicable principles contained in the Uniform Vehicle Code published by the National Committee on Uniform Traffic Laws and Ordinances. Motor vehicles privately owned and operated on a military installation by personnel quartered or employed on or making regular visits to the installation will be registered with the provost marshal or other staff section designated by the installation commander. Public liability insurance coverage will be one of the prerequisites for registration. Installation motor vehicle registration records will make no reference to the amount of public liability insurance coverage carried by an individual. Motor vehicles owned and operated by nonappropriated fund instrumentalities will carry adequate public liability and property damage insurance.

(f) *Firearms.* The installation commander will publish regulations concerning the registration of privately owned firearms.

(g) *Official personnel register.* (1) DA Form 647 (Official Personnel Register) will be used in registering military and civilian personnel upon arrival at or departure from installations of the Army.

(2) Registration in connection with visits of less than 12 hours will be at the discretion of the installation commander. Registration in connection with visits of less than 12 hours at a place where United States troops are on duty in connection with a civil disorder will be required.

(h) *Off-duty employment of military personnel in commercial enterprises.* (1) The off-duty employment of military personnel in commercial enterprises is authorized, provided that:

(i) There is no interference with the full and proper discharge of military duties;

(ii) There are no conflicts of interest or possible discredit to the military service;

(iii) A military title, position designation, or military address (if the use of such an address indicates a connection with the military service) is not used.

(iv) Their engaging in any pursuit, business, or performance in civil life for emoluments, hire, or otherwise, does not interfere with the customary employment and regular engagement of local civilians in the respective arts, trades, or professions.

(2) Active duty military personnel who are engaged in off-duty employment as agents for the sale of any commodity are governed by the provisions of paragraph (j) of this section.

(3) The installation commander will prohibit the use of military personnel or civilian employees of the Army, during normal working hours, in conducting cooperatives which operate in competition with civilian enterprises. The provisions of this paragraph are not applicable to members of the Reserve components who are not on active duty and who are not employees of the Army.

(i) *Preference to blind persons in operating vending stands.* (1) The installation commander will give preference to blind persons when granting permission to civilians to operate vending stands on installations where such stands may be operated properly and satisfactorily by blind persons licensed by a State agency. Legal authority for

such action is contained in the so-called Randolph-Sheppard Vending Stand Act (49 Stat. 1559), as amended (20 U.S.C. 107 et seq.). Commanders will cooperate with the appropriate State licensing agency in selecting the type, location, or relocation of vending stands to be operated by licensed blind persons, except that such preference may be denied or revoked if the commander determines:

(i) That existing security measures relative to location of the vending stand or to the clearance of the blind operator thereof cannot be followed;

(ii) That vending stand standards relating to appearance, safety, sanitation, and efficient operation cannot be met;

(iii) That for any other reasons the interests of the United States would be adversely affected or the Department of the Army would be unduly inconvenienced thereby. Issuance of such permit will not be denied because of loss of revenue caused by granting a rent-free permit for operating a vending stand to a blind person. However, the permit will not be granted if in the opinion of the responsible commander such action would reduce revenue below the point necessary for maintaining an adequate morale and welfare program. Such commander should give consideration to the fact that funds derived from certain nonappropriated fund activities such as post exchanges, motion pictures, and post restaurants are used to supplement appropriated funds in conducting the morale and welfare program.

(2) The preference established in subparagraph (1) of this paragraph will be protected from the unfair or unreasonable competition of vending machines. No vending machine will be located within reasonable proximity of a vending stand operated by a licensed blind person if the vending machine vends articles of a type sold at the stand, except that where local needs require the placement of such machine, operation of and income from the machine will be assumed by the blind vending stand operator.

(3) So far as is practicable, goods sold at vending stands operated by the blind will consist of newspapers, periodicals, confections, tobacco products, articles dispensed automatically or in containers or wrappings in which they are placed before receipt by the vending stand, and such other suitable articles as may be approved by the installation commander for each vending stand location.

(4) As used in subparagraph (1), (2), and (3) of this paragraph, the term "vending stand" includes such shelters, counters, shelving, display and wall cases, refrigerating apparatus, and other appropriate auxiliary equipment as are necessary for the vending of merchandise. The term "vending machine" means any coin-operated machine which automatically vends or delivers tangible personal property.

(j) *Solicitation on military installations.* (1) Solicitation on installations may be permitted at the discretion of the commander so long as solicitors comply with regulations promulgated by the installation commander and do not interfere with essential military activities.

(2) The solicitation of commercial life insurance will be in accordance with the provisions of Part 141 of this title, and the solicitation of automobile liability insurance will be in accordance with the provisions of AR 608–10 (Administrative regulations pertaining to liability insurance).

(3) The solicitation by any member as agent for another person for the sale of any commodity to another member on a military installation is prohibited. This does not pertain to activities sponsored by or approved by an installation commander, such as Thrift Shops.

(4) If and when permission is granted by an installation commander to individuals to solicit the sale of mutual fund shares and other listed or unlisted securities, such individuals will be required to furnish the purchaser with a full disclosure of information available concerning the security being purchased, particularly as to the surrender charge imposed when a systematic deposit program is discontinued by the purchaser prior to the originally anticipated completion date. Special emphasis should be placed upon the control of solicitation for the sale of mutual funds and other securities which are unlisted, for which information concerning financial positions, market value, and the like are not as readily available as for securities listed on the major stock exchanges.

(5) The solicitation of a junior by a senior for any commodity away from a military installation could conceivably result in unfavorable criticism and therefore is discouraged.

(6) Solicitors of any type will be prohibited from addressing military formations or groups of military personnel on military installations.

(7) Lists of members of the command or personal information pertaining to such members and families will not be furnished to commercial enterprises or individuals engaged in commercial pursuits if there is any reason to believe such information will be used for purposes of solicitation.

(k) *Publication of telephone directories.* (1) An official military telephone directory will be published for use at all military installations served by an administrative telephone system. No commercial advertisement will be permitted in an official telephone directory. All telephone directories will be published under the supervision and control of the appropriate installation commander. They will not be procured through nor printed by any commercial publisher who, for the privilege of soliciting advertising, or printing and distributing them, offers to supply them free or at a reduced rate.

(2) The installation commander will not enter into any written or oral agreement concerning publication of unofficial telephone directories or listings. The installation commander may, however, permit the circulation of commercial telephone directories or similar listings published by private concerns, provided:

(i) Such directories or listings do not express or imply sponsorship or approval by the Army of products which may be advertised therein; and in case of directories published by firms other than the regularly established telephone company, the directory includes a statement similar to that required in civilian enterprise newspaper by AR 355–5 (Administrative regulations pertaining to troop information and education).

(ii) The publications are not objectionable for any reason.

(iii) Installation telephone numbers listed therein consist only of residence numbers and installation housekeeping numbers. Only personnel possessing telephones will be listed, and organizational listings will not be included.

(iv) Lists of Army personnel, together with their telephone numbers, residence, or other pertinent data will not be provided to nonmilitary activities for their private gain at installations where such information should be closely controlled.

(l) *Observance of labor laws on military installations.* (1) Installation and activity commanders will insure that all employees on the installation or activity are apprised of their obligation to comply with Federal, State, and local labor laws, including those relating to the employment of child labor. Where an employer, operating on the installation or activity, is responsible to an authority other than the installation or activity commander, the commander will direct that authority's representative to apprise the employer of its obligations regarding said laws. This applies to employers in all activities, including nonappropriated fund activities established as Federal instrumentalities, concessionaires of such activities, and other private employers.

(2) The installation commander will extend full cooperation to State or other governmental officials who bring to their attention complaints that the employment of children on military installations or reservations is under conditions detrimental to their health, safety, education, and well being.

(m) *Hitchhiking.* Hitchhiking is prohibited by the Army. This does not preclude acceptance of offers of rides voluntarily made by individuals or properly accredited organizations nor does it preclude the use of properly authorized and established share the ride or similar stations which may be sanctioned by the local military authorities. The establishment and use of such facilities will be encouraged in the interests of both soldierly conduct and safety.

(n) *Young Men's Christian Association.* (1) At installations where Young Men's Christian Association buildings have been constructed pursuant to law (10 U.S.C. 4778) the Young Men's Christian Association will be permitted to continue to conduct thereat helpful physical, intellectual, and nonsectarian religious activities. The installation commander will assist and facilitate these activities in such ways as he may deem appropriate and desirable.

(2) Duly appointed secretaries of the association serving at such installations will be permitted to purchase from the quartermaster such available supplies as are necessary for use in connection with official activities.

(o) *Employment of civilian mess personnel.* (1) In units stationed outside the continental United States, except United States possessions and Territories, the employment and payment of

civilians from appropriated funds is authorized in field ration messes, fixed bakeries, and in central meat cutting plants under the following conditions:

(i) When the commander of the major oversea command determines that local conditions are favorable and such employment is in the best interest of the service.

(ii) In field ration messes, such personnel will be used as dishwashers, kitchen police, and other personnel who do not perform duties as cooks and cooks' helpers.

(iii) At fixed installations, civilian bakers and meat cutters may be employed to assist in the operation of central bread bakeries, pastry kitchens, and meat cutting plants provided the key positions in each such facility are staffed with military personnel.

(2) The employment and payment of civilian mess attendants from voluntary contributions are not authorized in Army messes of units stationed within the continental United States.

(3) Civilians may not be employed as mess attendants in enlisted messes (field ration and garrison) or in officers' field ration messes in the continental United States except under the following conditions:

(i) In class I installations, including class II activities thereat, the approval of the commander of the major command in each instance must be obtained.

(ii) In class II installations, the approval of the Head of the appropriate Headquarters, Department of the Army agency must be obtained.

(iii) Civilians will be paid from appropriated funds only.

(iv) Sufficient appropriated funds for this purpose must be available to the commander concerned.

(v) The hiring of civilians for this purpose will not exceed the civilian ceiling alloted to the installation.

(vi) Civilian mess attendants are to be used only as kitchen police, dining room orderlies, or dishwashers. At no time are they to be used as cooks, bakers, or meat cutters.

(vii) The above conditions are not applicable to the employment of civilian food handler personnel at hospital messes operated pursuant to pertinent regulations and directives of The Surgeon General.

[AR 210-10, December 10, 1958] (Sec. 3012, 70A Stat. 157; 10 U.S.C. 3012)

[SEAL] R. V. LEE,
Major General, U.S. Army,
The Adjutant General.

[F.R. Doc. 59-306; Filed, Jan. 13, 1959; 8:45 a.m.]

Title 33—NAVIGATION AND NAVIGABLE WATERS

Chapter II—Corps of Engineers, Department of the Army

PART 203—BRIDGE REGULATIONS

Miscellaneous Amendments

1. Pursuant to the provisions of section 5 of the River and Harbor Act of August 18, 1894 (28 Stat. 362; 33 U.S.C. 499), paragraph (h) of § 203.245 governing the operation of drawbridges across navigable waters discharging into the Atlantic Ocean south of and including Chesapeake Bay and into the Gulf of Mexico, except the Mississippi River and its tributaries and outlets, where constant attendance of draw tenders is not required, is hereby amended redesignating subparagraph (18) as subparagraph (18-a), prescribing new subparagraph (18) to govern the operation of the State Road Department of Florida bridge across Kissimmee River at Mile 0.5 above its mouth, and revoking subparagraph (21) governing the operation of the State Road Department of Florida bridge near the southerly end of Lake Kissimmee, the bridge having been replaced by a fixed bridge, as follows:

§ 203.245 Navigable waters discharging into the Atlantic Ocean south of and including Chesapeake Bay and into the Gulf of Mexico, except the Mississippi River and its tributaries and outlets; bridges where constant attendance of draw tenders is not required. * * *

(h) *Waterways discharging into Atlantic Ocean south of Charleston.* * * *

(18) Kissimmee River, Fla.; State Road Department of Florida bridge 0.5 mile above mouth on State Road 78. At least 48 hours' advance notice required.

(18-a) Kissimmee River, Fla.; State Road Department of Florida bridge seven miles above mouth near Okeechobee.

* * * * *

(21) [Revoked]

2. Pursuant to the provisions of section 5 of the River and Harbor Act of August 18, 1894 (28 Stat. 362; 33 U.S.C. 499), § 203.447(a) is hereby amended revoking the regulations governing the operation of the east drawspan of the State Road Department of Florida highway bridge (MacArthur Causeway) across Biscayne Bay, Florida, the drawspan having been replaced by a fixed bridge, as follows:

§ 203.447 Biscayne Bay, Fla.; State Road Department of Florida highway bridge (MacArthur or 13th Street Causeway) and Dade County Port Authority highway bridge (Venetian or 15th Street Causeway), Miami, Fla.

(a) During the period from November 1 to April 30, both dates inclusive, the owners of or agencies controlling these bridges shall not be required to open the west drawspans of the MacArthur and Venetian Causeways between 7:00 a.m. and 9:00 a.m. or between 4:30 p.m. and 6:30 p.m., except that both drawspans shall be opened on the half hour and even hour for sufficient time to pass any vessels awaiting passage.

3. Pursuant to the provisions of section 5 of the River and Harbor Act of August 18, 1894 (28 Stat. 362; 33 U.S.C. 499), §§ 203.790, 203.795, and 203.800 governing the operation of the City of Seattle bridges across the Duwamish Waterway and Lake Washington Ship Canal and the State of Washington pontoon bridge across Lake Washington, Seattle, Washington, are hereby amended to revise the closed periods and to change the tonnage limitation, as follows:

§ 203.790 Duwamish waterway at Seattle, Wash.; bridges. * * *

(b) *Special regulations.* * * *

(2) The following signals are prescribed for vessels wishing to have the draws opened:

(i) *Northern Pacific Ry. and West Spokane Street Bridges.* * * *

(b) *Closed periods.* Between the hours of 7:00 a.m. and 9:00 a.m. and 4:00 p.m. and 6:00 p.m., the draw of the West Spokane Street bridge need not be opened on any day of the week except Saturdays, Sundays and National Holidays for the passage of any vessel of less than 1,000 gross tons unless such vessel has in tow a vessel of 1,000 gross tons or over, or is required to open the bridge to pick up for towing a vessel of 1,000 gross tons or over, except that openings will be made under emergency conditions upon certification to the Seattle City Engineer by responsible representatives of affected navigation interests.

(ii) *City bridge at First Avenue South.* Clearance 52 feet at mean lower low water.

* * * * *

(b) *Closed periods.* Between the hours of 7:00 a.m. and 9:00 a.m., and 4:00 p.m. and 6:00 p.m., the draw of the First Avenue South bridge need not be opened on any day of the week except Saturdays, Sundays and National Holidays for the passage of any vessel of less than 1,000 gross tons unless such vessel has in tow a vessel of 1,000 gross tons or over, or is required to open the bridge to pick up for towing a vessel of 1,000 gross tons or over, except that openings will be made under emergency conditions upon certification to the Seattle City Engineer by responsible representatives of affected navigation interests.

* * * * *

(6) [Revoked]

(7) [Revoked]

§ 203.795 Lake Washington Ship Canal, Wash.; bridge. * * *

(b) *Special regulations.* * * *

(4) The draws in each and every bridge shall, upon the signal prescribed above being given, be opened promptly for the passage of any vessel, or vessels, or other watercraft not able to pass underneath it:

(i) *Provided,* That the Ballard bridge, Fremont Avenue bridge, University bridge, and Montlake bridge will not be required to open on any day of the week except on Saturdays, Sundays and National Holidays between the hours of 7:00 a.m. and 9:00 a.m. and 4:00 p.m. and 6:00 p.m. for vessels or other watercraft of less than 1,000 gross tons unless such vessel has in tow a vessel of 1,000 gross tons or over, or is required to open the bridge to pick up for towing a vessel of 1,000 gross tons or over, except that openings will be made under emergency conditions upon certification of the Seattle City Engineer by responsible representatives of affected navigation interests, and

* * * * *

(5) [Revoked]

(6) [Revoked]

§ 203.800 Lake Washington, Wash.; pontoon bridge between Seattle and Mercer Island, Wash. * * *

(e) * * *

(1) *Provided*, That the bridge will not be required to open on any day of the week between the hours of 7:00 a.m. and 9:00 a.m. and 4:00 p.m. and 6:00 p.m. for any vessel or other watercraft of less than 2,000 gross tons, unless such vessel has in tow a vessel of 2,000 gross tons or over, or a piledriver that is unable to pass under the fixed spans, and

* * * * *

(f) [Revoked]

[Regs., Dec. 23, 1958, ENGWO] (Sec. 5, 28 Stat. 362; 33 U.S.C. 499)

[SEAL] R. V. LEE,
Major General, U.S. Army,
The Adjutant General.

[F.R. Doc. 59-307; Filed, Jan. 13, 1959; 8:45 a.m.]

Title 38—PENSIONS, BONUSES, AND VETERANS' RELIEF

Chapter I—Veterans Administration

PART 21—VOCATIONAL REHABILITATION AND EDUCATION

Subpart B—Veterans' Readjustment Assistance Act of 1952

RESTATEMENT OF VOCATIONAL REHABILITATION AND EDUCATIONAL BENEFITS LAWS; CHANGE IN ABSENCE REPORTING REQUIREMENTS FOR KOREAN CONFLICT VETERANS

A new § 21.2903 is added as follows:

§ 21.2903 Restatement of vocational rehabilitation and educational benefits laws; change in absence reporting requirements for Korean conflict veterans.

(a) Public Law 85-857 consolidates all laws administered by the Veterans Administration into Title 38, United States Code, effective January 1, 1959. The laws controlling the rehabilitation and the education programs are restated in the following chapters:

(1) Chapter 31 of Title 38, United States Code, governs vocational rehabilitation benefits of the type now provided by Public Laws 16, 78th Congress and 894, 81st Congress, as amended;

(2) Chapter 33 of Title 38, United States Code, governs the education or training benefits for Korean conflict veterans of the type now provided by Public Law 550, 82d Congress, as amended;

(3) Chapter 35 of Title 38, United States Code, governs educational assistance to war orphans of the type now provided by Public Law 634, 84th Congress, as amended.

(4) Title 38, United States Code, section 111 authorizes payment of actual travel expenses or of mileage to and from the place of counseling when counseling is required for veterans eligible for educational benefits under chapter 33, or for war orphans eligible for educational assistance under chapter 35. These payments will be authorized on the same basis as for disabled veterans eligible for vocational rehabilitation under chapter 31.

(b) The laws[1] providing education and training for World War II veterans have not been restated in the code, and are repealed by section 14 (67) of Public Law 85-857. However, section 12(a) Public Law 85-857, provides:

> The repeal of Part VIII * * * shall not apply in the case of any veteran (1) who enlisted or reenlisted in a regular component of the Armed Forces after October 6, 1945, and before October 7, 1946, or (2) whose discharge or dismissal is changed, corrected, or modified before February 1, 1965, pursuant to section 1552 or 1553 of title 10, United States Code, or by other corrective action by competent authority.

(c) Inasmuch as chapters 31, 33 and 35, are a reenactment of previous statutory benefits, the limitations set forth therein respecting periods of entitlement are to be computed by including all periods of rehabilitation and training afforded under the prior statutes.

(d) In restating these laws, a change was made in the absence reporting provisions of section 231, Public Law 550, 82d Congress. Effective January 1, 1959, Title 38, United States Code, section 1631:

(1) Requires an absence report from all veterans enrolled in courses which do not lead to a standard college degree, regardless of whether such course is accredited or nonaccredited; and

(2) Exempts from the requirement to certify monthly days of attendance all veterans enrolled in courses leading to a standard college degree, regardless of whether such course is accredited or nonaccredited.

(e) Title 38, United States Code, provides in chapter 33:

> SEC. 1631. Education and training allowance.
>
> (a) The Administrator shall pay to each eligible veteran who is pursuing a program of education or training under this chapter, and who applies therefor, an education and training allowance to meet in part the expenses of his subsistence, tuition, fees, supplies, books, and equipment.
>
> (b) The education and training allowance for an eligible veteran shall be paid, as provided in section 1632 of this title, only for the period of the veteran's enrollment as approved by the Administrator, but no allowance shall be paid—
>
> (1) To any veteran enrolled in an institutional course which leads to a standard college degree or a course of institutional on-farm training for any period when the veteran is not pursuing his course in accordance with the regularly established policies and regulations of the institution and the requirements of this chapter;
>
> (2) To any veteran enrolled in an institutional course which does not lead to a standard college degree or in a course of apprentice or other training on the job for any day of absence in excess of thirty days in a twelve-month period, not counting as absences weekends or legal holidays established by Federal or State law during which the institution or establishment is not regularly in session or operation; or
>
> (3) To any veteran pursuing his program of education exclusively by correspondence for any period during which no lessons were serviced by the institution.
>
> (c) No education and training allowance shall be paid to an eligible veteran for any period until the Administrator shall have received—
>
> (1) From the eligible veteran (A) in the case of an eligible veteran enrolled in an institutional course which leads to a standard college degree or a course of institutional on-farm training, a certification that he was actually enrolled in and pursuing the course as approved by the Administrator, or (B) in the case of an eligible veteran enrolled in an institutional course which does not lead to a standard college degree or a course of apprentice or other training on the job, a certification as to actual attendance during such period, or (C) in the case of an eligible veteran enrolled in a program of education or training by correspondence, a certification as to the number of lessons actually completed by the veteran and serviced by the institution; and
>
> (2) From the educational institution or training establishment, a certification, or an endorsement on the veteran's certificate, that such veteran was enrolled in and pursuing a course of education or training during such period, and, in the case of an institution furnishing education or training to a veteran exclusively by correspondence, a certification, or an endorsement on the veteran's certificate, as to the number of lessons completed by the veteran and serviced by the institution.
>
> Education and training allowances shall, insofar as practicable, be paid within twenty days after receipt by the Administrator of the certifications required by this subsection.

(f) For the purpose of determining school courses which will or will not require a report of absences, the following definitions will apply:

(1) Course leading to a standard college degree:

(i) Any course which leads to an associate, baccalaureate, higher degree, diploma or certificate, provided the conditions of § 21.2066(d)(1) are met; or

(ii) Any course which leads to an advanced degree or professional objective (determined in accordance with the criteria in § 21.2066(e), (f)(1), (k), (l), (m), or (o)(1).

(2) Course which does not lead to a standard college degree: All other school courses shall be considered as courses which do not lead to a standard college degree.

(g) The reports required for each type of training under chapter 33 are listed below. The instructions for completion of the reports are contained on the forms.

(1) VA Form 22-1996a will be used for veterans enrolled in institutional courses leading to a standard college degree or courses of institutional on-farm training.

(2) VA Form 22-1996b will be used for veterans enrolled in institutional courses which do not lead to a standard college degree or courses of apprentice or other training on the job.

(3) VA Form VB7-1996c will be used for veterans enrolled in flight courses.

(4) VA Form VB7-1996d will be used for veterans enrolled in correspondence

[1] Part VIII of Veterans Regulation Numbered 1(a) was enacted by Public Law 346, 78th Congress. For certain classes of veterans, Public Law 190, 79th Congress, and Public Law 85-807 extended these benefits beyond the July 25, 1956, termination date.

courses: (Instruction 1, Title 38, United States Code, chapters 31, 33 and 35).

(72 Stat. 1114; 38 U.S.C. 210)

[SEAL] R. J. LAMPHERE,
Assistant Deputy Administrator.

[F.R. Doc. 59-363; Filed, Jan. 13, 1959; 8:51 a. m.]

Title 43—PUBLIC LANDS: INTERIOR

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

APPENDIX—PUBLIC LAND ORDERS

[Public Land Order 1774]

[77358]

LOUISIANA

Partially Revoking Executive Order of January 30, 1841, Which Withdrew Lands for Lighthouse Purposes

By virtue of the authority vested in the President, and pursuant to Executive Order No. 10355 of May 26, 1952, it is ordered as follows:

1. The Executive order of January 30, 1841, which withdrew lands in Louisiana for lighthouse purposes, is hereby revoked so far as it affects the following-described lands:

LOUISIANA MERIDIAN

T. 24 S., R. 30 E.,
Sec. 10;
Sec. 11, together with Fitzgerald's Island and Waggoner's Island.
T. 24 S., R. 31 E.,
Fractional sec. 23, containing 5.54 acres.

2. The lands described in T. 24 S., R. 30 E., in paragraph 1 of this order have been assigned to the Department of the Army for the use of the Corps of Engineers.

3. Until further notice, the remaining lands shall be subject only to application by the State of Louisiana, in accordance with and subject to the limitations and requirements of subsection (b) of section 2 of the Act of August 27, 1958 (72 Stat. 928; 43 U.S.C. 851, 852). Except as to prior existing valid settlement rights and preference rights conferred by existing law other than the Act of September 27, 1944 (58 Stat. 748; 43 U.S.C. 282) as amended, or as to equitable claims subject to allowance and confirmation, they will not be subject to application, petition, location, selection or to any other appropriations under any other nonmineral public land law, unless and until a further order is issued by an appropriate officer of the Bureau of Land Management.

ROGER ERNST,
Assistant Secretary of the Interior.

JANUARY 7, 1959.

[F.R. Doc. 59-317; Filed, Jan. 13, 1959; 8:47 a.m.]

PROPOSED RULE MAKING

DEPARTMENT OF THE TREASURY

Internal Revenue Service

[26 CFR (1954) Part 1]

INCOME TAX; TAXABLE YEARS BEGINNING AFTER DECEMBER 31, 1953

Notice of Proposed Rule Making

Pursuant to the Administrative Procedure Act, approved June 11, 1946, proposed regulations under section 6851 of the Internal Revenue Code of 1954 were published in tentative form with a notice of proposed rule making in the FEDERAL REGISTER for September 19, 1958 (23 F.R. 7295). Notice is hereby given that §§ 1.6851, 1.6851-1, and 1.6851-2 of such proposed regulations are hereby withdrawn.

Further, 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 or his delegate. Sections 1.6851, 1.6851-1, 1.6851-2, and 1.6851-3 are in substitution for §§ 1.6851, 1.6851-1, and 1.6851-2, hereinbefore withdrawn. Prior to the final adoption of such regulations, consideration will be given to any comments or suggestions pertaining thereto which are submitted in writing, in duplicate, to the Commissioner of Internal Revenue, Attention: T:P, Washington 25, D.C., within the period of 30 days from the date of publication of this notice in the FEDERAL REGISTER. Any person submitting written comments or suggestions who desires an opportunity to comment orally at a public hearing on these proposed regulations should submit his request, in writing, to the Commissioner within the 30-day period. In such a case, a public hearing will be held and notice of the time, place, and date will be published in a subsequent issue of the FEDERAL REGISTER. The proposed regulations are to be issued under the authority contained in section 7805 of the Internal Revenue Code of 1954 (68A Stat. 917; 26 U.S.C. 7805).

[SEAL] O. GORDON DELK,
Acting Commissioner of Internal Revenue.

In order to conform the Income Tax Regulations (26 CFR Part 1) to the amendments of sections 167(d), 911, and 6015(f) of the Internal Revenue Code of 1954 made by sections 72(b), 74, and 89(b) of the Technical Amendments Act of 1958 (72 Stat. 1660, 1665), and in order to provide regulations under section 6851 of the Internal Revenue Code of 1954 as amended by section 87 of the Technical Amendments Act of 1958 (72 Stat. 1665), the following regulations are hereby prescribed. Except as otherwise specifically provided, these regulations are effective on and after August 17, 1954, and are applicable with respect to taxes imposed under the Internal Revenue Code of 1954.

§ 1.167 [Amendment]

PARAGRAPH 1. Section 1.167(d) is amended—

(A) By striking out "registered mail" in the last sentence of section 167(d) and inserting in lieu thereof "certified mail or registered mail"; and

(B) By adding at the end thereof the following historical note:

[Sec. 167(d) as amended by sec. 89(b), Technical Amendments Act 1958 (72 Stat. 1665)]

PAR. 2. Section 1.167(d)-1 is amended by striking out the fourth sentence from the end of the section and inserting in lieu thereof the following: "Any change in the useful life or rate specified in such agreement shall be effective only prospectively, that is, it shall be effective beginning with the taxable year in which notice of the intention to change, including facts and circumstances warranting the adjustment of useful life and rate, is sent by the party proposing the change to the other party and is sent by registered mail, if such notice is mailed before September 3, 1958, or is sent by certified mail or registerd mail, if such notice is mailed after September 2, 1958."

§ 1.911 [Amendment]

PAR. 3. Section 1.911 is amended—

(A) By adding to section 911 the following new subsection:

(c) *Cross reference.* For administrative and penal provisions relating to the exclusion provided for in this section, see sections 6001, 6011, 6012(c), and the other provisions of subtitle F.

(B) By adding at the end thereof the following historical note:

[Sec. 911 as amended by sec. 72(b), Technical Amendments Act 1958 (72 Stat. 1660)]

§ 1.911-1 [Amendment]

PAR. 4. Section 1.911-1 is amended—

(A) By striking out paragraph (a)(7) and inserting in lieu thereof the following:

(7) *Returns.* Any return filed before the completion of the period necessary to qualify a citizen for the exemption under section 911(a)(1) shall be filed without regard to the exemption provided by that section, but claim for credit or refund of any overpayment of tax may be filed if the taxpayer subsequently qualifies for the exemption under section 911(a)(1). A taxpayer desiring an extension of time (in addition to the automatic extension of time granted by § 1.6081-2) for filing the return until after the completion of the qualifying period under section 911(a)(1) shall make application therefor on Form 2350, Application for Extension of Time for Filing U.S. Income Tax Return. Such application shall be filed with the internal revenue officer (Director, International Operations Division, Internal Revenue Service, Washington 25, D.C., or

the district director) with whom the return is required to be filed. The application shall set forth the facts relied upon to justify the extension of time requested and include a statement as to the earliest date the taxpayer expects to be in a position to determine whether he will be entitled to the exclusion provided by section 911(a)(1). An extension of time may be granted for more than 6 months in the case of taxpayers who are abroad. See section 6081 and § 1.6081–1. See section 6012(c) and paragraph (a)(3) of § 1.6012–1 relating to the returns to be filed and the information to be furnished by individuals who qualify for exemption under section 911.

(B) By striking out paragraph (b)(3) and inserting in lieu thereof the following:

(3) *Returns.* Any return filed before the completion of the period necessary to qualify a citizen for the exemption under section 911(a)(2) shall be filed without regard to the exemption provided by that section, but claim for credit or refund of any overpayment of tax may be filed if the taxpayer subsequently qualifies for the exemption under section 911(a)(2). A taxpayer desiring an extension of time (in addition to the automatic extension of time granted by § 1.6081–2) for filing the return until after the completion of the qualifying period under section 911(a)(2) shall make application therefor on Form 2350, Application for Extension of Time for Filing U.S. Income Tax Return. Such application shall be filed with the internal revenue officer (Director, International Operations Division, Internal Revenue Service, Washington 25, D.C., or the district director) with whom the return is required to be filed. The application shall set forth the facts relied upon to justify the extension of time requested and include a statement as to the earliest date the taxpayer expects to be in a position to determine whether he will be entitled to the exclusion provided by section 911(a)(2). An extension of time may be granted for more than 6 months in the case of taxpayers who are abroad. See section 6081 and § 1.6081–1. See section 6012(c) and paragraph (a)(3) of § 1.6012–1 relating to the returns to be filed and the information to be furnished by individuals who qualify for exemption under section 911.

§ 1.6015 [Amendment]

PAR. 5. Section 1.6015(f) is amended—

(A) By adding after paragraph (2) of section 6015(f) the following:

In the application of this subsection in the case of a taxable year beginning on any date other than January 1, there shall be substituted, for the 15th or last day of the months specified in this subsection, the 15th or last day of the months which correspond thereto.

(B) By adding at the end thereof the following historical note:

[Sec. 6015(f) as amended by sec. 74, Technical Amendments Act 1958 (72 Stat. 1660)]

PAR. 6. Regulations under section 6851 of the Internal Revenue Code of 1954 as amended by section 87 of the Technical Amendments Act of 1958 (72 Stat. 1665) are hereby prescribed as follows:

TERMINATION OF TAXABLE YEAR IN CASE OF JEOPARDY

§ 1.6851 Statutory provisions; termination of taxable year.

SEC. 6851. *Termination of taxable year*—(a) *Income tax in jeopardy*—(1) *In general.* If the Secretary or his delegate finds that a taxpayer designs quickly to depart from the United States or to remove his property therefrom, or to conceal himself or his property therein, or to do any other act tending to prejudice or to render wholly or partly ineffectual proceedings to collect the income tax for the current or the preceding taxable year unless such proceedings be brought without delay, the Secretary or his delegate shall declare the taxable period for such taxpayer immediately terminated, and shall cause notice of such finding and declaration to be given the taxpayer, together with a demand for immediate payment of the tax for the taxable period so declared terminated and of the tax for the preceding taxable year or so much of such tax as is unpaid, whether or not the time otherwise allowed by law for filing return and paying the tax has expired; and such taxes shall thereupon become immediately due and payable. In any proceeding in court brought to enforce payment of taxes made due and payable by virtue of the provisions of this section, the finding of the Secretary or his delegate, made as herein provided, whether made after notice to the taxpayer or not, shall be for all purposes presumptive evidence of jeopardy.

(2) *Corporation in liquidation.* If the Secretary or his delegate finds that the collection of the income tax of a corporation for the current or the preceding taxable year will be jeopardized by the distribution of all or a portion of the assets of such corporation in the liquidation of the whole or any part of its capital stock, the Secretary or his delegate shall declare the taxable period for such taxpayer immediately terminated and shall cause notice of such finding and declaration to be given the taxpayer, together with a demand for immediate payment of the tax for the taxable period so declared terminated and of the tax for the preceding taxable year or so much of such tax as is unpaid, whether or not the time otherwise allowed by law for filing return and paying the tax has expired; and such taxes shall thereupon become immediately due and payable.

(b) *Reopening of taxable period.* Notwithstanding the termination of the taxable period of the taxpayer by the Secretary or his delegate, as provided in subsection (a), the Secretary or his delegate may reopen such taxable period each time the taxpayer is found by the Secretary or his delegate to have received income, within the current taxable year, since a termination of the period under subsection (a). A taxable period so terminated by the Secretary or his delegate may be reopened by the taxpayer (other than a nonresident alien) if he files with the Secretary or his delegate a true and accurate return of the items of gross income and of the deductions and credits allowed under this title for such taxable period, together with such other information as the Secretary or his delegate may by regulations prescribe. If the taxpayer is a nonresident alien the taxable period so terminated may be reopened by him if he files, or causes to be filed, with the Secretary or his delegate a true and accurate return of his total income derived from all sources within the United States, in the manner prescribed in this title.

(c) *Citizens.* In the case of a citizen of the United States or of a possession of the United States about to depart from the United States, the Secretary or his delegate may, at his discretion, waive any or all of the requirements placed on the taxpayer by this section.

(d) *Departure of alien.* Subject to such exceptions as may, by regulations, be prescribed by the Secretary or his delegate—

(1) No alien shall depart from the United States unless he first procures from the Secretary or his delegate a certificate that he has complied with all the obligations imposed upon him by the income tax laws.

(2) Payment of taxes shall not be enforced by any proceedings under the provisions of this section prior to the expiration of the time otherwise allowed for paying such taxes if, in the case of an alien about to depart from the United States, the Secretary or his delegate determines that the collection of the tax will not be jeopardized by the departure of the alien.

(e) *Furnishing of bond where taxable year is closed by the Secretary or his delegate.* Payment of taxes shall not be enforced by any proceedings under the provisions of this section prior to the expiration of the time otherwise allowed for paying such taxes if the taxpayer furnishes, under regulations prescribed by the Secretary or his delegate, a bond to insure the timely making of returns with respect to, and payment of, such taxes or any income or excess profits taxes for prior years.

[Sec. 6851 as amended by sec. 87, Technical Amendments Act 1958 (72 Stat. 1665)]

§ 1.6851–1 Termination of taxable period by district director.

(a) *Income tax in jeopardy*—(1) *In general.* If a taxpayer designs by immediate departure from the United States, or otherwise, to avoid the payment of income tax for the preceding or current taxable year, the district director may, upon evidence satisfactory to him, declare the taxable period for such taxpayer immediately terminated and cause to be served upon him notice and demand for immediate payment of the income tax for the short taxable period resulting from such termination, and of the income tax for the preceding taxable year, or so much of such tax as is unpaid. In such a case, the taxpayer is entitled to a deduction for his personal exemptions (as limited in the case of certain nonresident aliens) without any proration because of the short taxable period.

(2) *Corporations in liquidation.* If the district director finds that the collection of the income tax of a corporation for the current or the preceding taxable year will be jeopardized by the distribution of all or a portion of the assets of such corporation in the liquidation of the whole or any part of its capital stock, he shall declare the taxable period for such corporation immediately terminated and cause to be served upon the corporation notice and demand for immediate payment of the income tax for the short taxable period resulting from such termination, and of the income tax for the preceding taxable year, or so much of such tax as is unpaid.

(3) *Presumptive evidence of jeopardy.* In any proceeding in court brought to enforce payment of taxes made due and payable by virtue of the provisions of section 6851 and this paragraph, the finding of the district director shall be for all purposes presumptive evidence of jeopardy.

(4) *Bond.* For the provisions relating to the furnishing of a bond in lieu of making immediate payment of the taxes which become due by action pursuant to this paragraph, see § 1.6851–3.

(b) *Reopening of taxable period.* (1) If a taxpayer whose taxable period has been terminated under section 6851 and paragraph (a) of this section receives other income subsequent to such termination within his current taxable year, the district director may reopen the period so terminated and may, in accordance with section 6851 and paragraph (a) of this section, again terminate the taxable period of such taxpayer. In such case, tax liability shall be computed for the period beginning with the first day of the current taxable year of the taxpayer and ending at the time of the later termination.

(2) When a taxpayer whose taxable period has been terminated under section 6851 and paragraph (a) of this section files the return required by paragraph (c) of this section, the taxable period so terminated shall be reopened.

(c) *Taxable year not affected by termination.* Notwithstanding any action by a district director under section 6851 and this section, a taxpayer shall file a return in accordance with section 6012 and the regulations thereunder for his current taxable year showing all items of gross income, deductions, and credits for such taxable year. The term "current taxable year" means the taxpayer's usual annual accounting period determined without regard to any action under section 6851 and this section. Any tax paid as a result of a termination under section 6851 and this section will be applied against the tax due for his current taxable year.

(d) *Evidence of compliance with income tax obligations.* Citizens of the United States or of possessions of the United States departing from the United States or its possessions will not be required to procure certificates of compliance or to present any other evidence of compliance with income tax obligations. However, for the rules relating to the furnishing of evidence of compliance with the income tax obligations by certain departing aliens, see § 1.6851–2.

§ 1.6851–2 Certificates of compliance with income tax laws by departing aliens.

(a) *In general*—(1) *Requirement.* Except as provided in subparagraph (2) of this paragraph, no alien, whether resident or nonresident, may depart from the United States unless he first procures a certificate that he has complied with all of the obligations imposed upon him by the income tax laws. In order to procure such a certificate an alien who intends to depart from the United States (i) must file with the district director for the internal revenue district in which he is located the statements or returns required by paragraph (b) of this section to be filed before obtaining such certificate, (ii) must appear before such district director if the district director deems it necessary, and (iii) must pay any taxes required under paragraph (b)(3) of this section to be paid before obtaining the certificate. Either such certificate of compliance, properly executed, or evidence that the alien is excepted under subparagraph (2) of this paragraph from obtaining the certificate must be presented at the point of departure. An alien who presents himself at the point of departure without a certificate of compliance, or evidence establishing that such a certificate is not required, will be subject at such departure point to examination by an internal revenue officer or employee and to the completion of returns and statements and payment of taxes as required by paragraph (b) of this section.

(2) *Exceptions*—(i) *Diplomatic representatives.* (*a*) Representatives of foreign governments bearing diplomatic passports, whether accredited to the United States or other countries, and members of their households shall not, upon departure from the United States or any of its possessions, be examined as to their liability for United States income tax or be required to obtain a certificate of compliance. If a foreign government does not issue diplomatic passports but merely indicates on passports issued to members of its diplomatic service the status of the bearer as a member of such service, such passports are considered as diplomatic passports for income tax purposes.

(*b*) Likewise, the servant of a representative described in (*a*) of this subdivision who accompanies any individual bearing a diplomatic passport upon departure from the United States or any of its possessions shall not be required, upon such departure, to obtain a certificate of compliance or to submit to examination as to his liability for United States income tax. If the departure of such a servant from the United States or any of its possessions is not made in the company of an individual bearing a diplomatic passport, the servant is required to obtain a certificate of compliance. However, such certificate will be issued to him on Form 2063 without examination as to his income tax liability upon presentation to the district director for the internal revenue district in which the servant is located of a letter from the chief of the diplomatic mission to which the servant is attached certifying (*1*) that the name of the servant appears on the "White List", a list of employees of diplomatic missions, and (2) that the servant is not obligated to the United States for any income tax, and will not be so obligated up to and including the intended date of departure.

(*c*) An alien who has filed with the Attorney General the waiver provided for under section 247(b) of the Immigration and Nationality Act is not entitled to the exception provided by this subdivision.

(ii) *Alien visitors or tourists.* An alien visitor or tourist in the United States or any of its possessions shall not, upon departure therefrom, be examined as to his liability for United States income tax or be required to obtain a certificate of compliance provided—

(*a*) He was admitted solely on a B–2 visa;

(*b*) He has been in the United States or any of its possessions for not more than 60 consecutive days, whether or not within the same calendar year, or not more than a total of 60 days, whether or not consecutive, during the calendar year;

(*c*) He has received no gross income from sources within the United States for the taxable year up to and including the date of his intended departure (and for the preceding taxable year in any case in which the period for making the income tax return for such preceding year has not expired); and

(*d*) He is not in default in making return of, or paying, United States income tax for any taxable year.

(iii) *Aliens in transit.* An alien in transit through the United States or any of its possessions who remains in the United States or a possession thereof for a period of not more than five days in any one trip, shall not upon departure be examined as to his income tax liability or be required to procure a certificate of compliance, unless the internal revenue officer or employee at the point of departure is in possession of information indicating that the alien is obligated to the United States for income tax.

(iv) *Alien commuters.* An alien resident of Canada or Mexico who commutes between such country and the United States at frequent intervals for the purpose of employment and whose wages are subject to the withholding of tax shall not, upon departure from the United States, be examined as to his United States income tax liability or required to obtain a certificate of compliance, unless the internal revenue officer or employee at the point of departure is in possession of information indicating that collection of income tax from such alien will be jeopardized by his departure from the United States.

(b) *Statements or returns required of departing aliens to procure certificates of compliance*—(1) *Nonresident aliens having no taxable income.* A statement on Form 2063 shall be filed with the district director of internal revenue by every nonresident alien individual required to obtain a certificate of compliance—

(i) Who is not in default in making return of, or paying, any United States income tax, and

(ii) Who has had no taxable income for the taxable year up to and including the date of his departure, and for the preceding taxable year where the period for making the income tax return for the preceding taxable year has not expired.

If the district director is then satisfied that such nonresident alien fulfills the conditions of subdivisions (i) and (ii) of this subparagraph, he shall issue to the departing alien, the certificate of compliance attached to the Form 2063.

(2) *Other aliens*—(i) *In general.* Any alien required to obtain a certificate of compliance but not described in subparagraph (1) of this paragraph shall file with the district director (*a*) a return on Form 1040C for the taxable year of his intended departure, and (*b*) where the period for filing has not expired, the return required under section 6012 and § 1.6012–1 for the preceding taxable year. The return on Form 1040C shall include the income received, and reason-

ably expected to be received, during the entire taxable year within which the departure occurs. If such taxable period is terminated under section 6851 and paragraph (a) of § 1.6851–1, the return on Form 1040C shall include income received, and reasonably expected to be received, during the taxable year up to and including the date of departure. Notwithstanding that Form 1040C has been filed for either the entire taxable year of departure or for a terminated period, the return required under section 6012 and § 1.6012–1 for such taxable year shall be filed. In such case any income tax paid on income shown on the return on Form 1040C shall be applied against tax determined to be due on the income required to be shown on the subsequent return under section 6012 and § 1.6012–1.

(ii) *Joint returns.* A departing alien may not file a joint return unless—

(*a*) Such alien and his spouse may reasonably be expected to be eligible to file a joint return at the normal close of their taxable period for which the return is made; and

(*b*) If the taxable period of such alien is terminated, the taxable periods of both spouses are so terminated as to end at the same time.

(3) *Payment of tax or procurement of bond*—(i) *In general.* Upon payment of the income tax required to be shown on the returns prescribed under subparagraph (2) of this paragraph and of income tax due and owing, if any, the district director will execute, and issue to the departing alien, the certificate of compliance attached to Form 1040C. In any case in which the departing alien is not in default in making any return of income tax or in paying any income tax, a certificate of compliance will be issued upon the furnishing of bond as provided in § 1.6851–3 without immediate payment of the tax required to be shown on the returns prescribed under subparagraph (2) of this paragraph.

(ii) *Exception.* (*a*) In the case of a departing alien whose business or professional activities require him to enter and leave the United States or any of its possessions from time to time, and whose taxable period has not been terminated under section 6851 and § 1.6851–1, the district director may issue a certificate of compliance without either immediate payment of the tax required to be shown on the returns prescribed under subparagraph (2) of this paragraph or the furnishing of a bond in lieu of immediate payment, provided—

(*1*) The district director is satisfied that such action will not jeopardize collection of such tax, and

(2) The alien is not in default in making return of, or paying, United States income tax for prior years.

(*b*) A departing alien seeking to obtain a certificate of compliance pursuant to this subdivision shall be required to attach to the return on Form 1040C filed by him for the taxable year of his departure from the United States or any of its possessions a statement showing—

(*1*) The anticipated duration of his absence from the United States or any of its possessions;

(2) The nature and extent of his business or professional interests in the United States and its possessions; and

(3) Such other information as the district director may consider necessary to enable him to determine whether a certificate of compliance may be issued to the departing alien under this subdivision without jeopardizing collection of the tax.

§ 1.6851–3 Furnishing of bond to insure payment.

If any income tax is made due and payable by virtue of the provisions of section 6851 and §§ 1.6851–1 and 1.6851–2, a taxpayer may, in lieu of making immediate payment thereof, furnish the district director a bond in an amount equal to the amount of tax (including interest thereon to the date of payment as calculated by the district director) payment of which is sought to be stayed, conditioned upon the timely filing of returns with respect to such tax and the payment of such tax at the time it would otherwise be payable without regard to the provisions of section 6851 and §§ 1.6851–1 and 1.6851–2. See section 7101 and the regulations thereunder, relating to the form of bond and the sureties thereon.

[F.R. Doc. 59–329; Filed, Jan. 13, 1959; 8:48 a.m.]

INTERSTATE COMMERCE COMMISSION

[49 CFR Part 170]

COMMERCIAL ZONES

Petition To Redefine Commercial Zone Limits

JANUARY 9, 1959.

The following petition relative to the limits of the zone adjacent to and commercially a part of a municipality within the meaning of section 203(b)(8) of the Interstate Commerce Act has been received and will be processed in the manner hereinafter indicated.

In No. MC–C–2, *New York, N. Y., Commercial Zone,* a petition dated December 3, 1958, has been filed by the Port of New York Authority seeking (1) removal of the restriction now in effect on motor carrier transportation to and from Port Newark which limits the exemption under section 203(b)(8) of the act to waterborne traffic, and to include nonwaterborne traffic in the exemption; and (2) extension of the exemption under section 203(b)(8) to transportation by motor carrier to and from Port Elizabeth in the same manner and to the same extent as the exemption of motor carrier transportation to and from Port Newark. Attorney for petitioner is Sidney Goldstein, Esq., 111 Eighth Avenue, New York 11, N.Y.

The limits of the *New York, N.Y.,* Commercial Zone are presently defined in No. MC–C–2, *New York, N.Y., Commercial Zone* (embraced in the fifth supplemental report of Ex Parte No. 37, *Commercial Zones and Terminal Areas,* 53 M.C.C. 451) (49 CFR 170.1).

Oral hearing may be held on this petition at the time and place and before the examiner later to be designated, if need therefor appears, otherwise the matter will be handled informally. Persons supporting or opposing the changes proposed by this petition and who desire to participate in future proceedings on this petition or be notified of any action thereon, should notify the Commission and petitioner or its representative of their desire on or before 30 days from the date of this publication and should include in their notices a request for a hearing and the reasons therefor, if one is desired.

By the Commission.

[SEAL] HAROLD D. MCCOY, *Secretary.*

[F.R. Doc. 59–325; Filed, Jan. 13, 1959; 8:47 a.m.]

DEPARTMENT OF AGRICULTURE

Agricultural Marketing Service

[7 CFR Part 52]

U.S. STANDARDS FOR GRADES OF CONCENTRATED LEMON JUICE FOR MANUFACTURING [1]

Notice of Proposed Rule Making

Notice is hereby given that the U.S. Department of Agriculture is considering the issuance of United States Standards for Grades of Concentrated Lemon Juice for Manufacturing pursuant to the authority contained in the Agricultural Marketing Act of 1946 (60 Stat. 1087 et seq., as amended; 7 U.S.C. 1621 et seq.). This standard, 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 with the Chief, Processed Products Standardization and Inspection Branch, Fruit and Vegetable Division, Agricultural Marketing Service, U.S. Department of Agriculture, Washington 25, D.C., not later than March 1, 1959.

The proposed standards are as follows:

PRODUCT DESCRIPTION AND GRADES

Sec.
52.3951 Product description.
52.3952 Grades of concentrated lemon juice for manufacturing.

FILL OF CONTAINER

52.3953 Recommended fill of container.

PULP REQUIREMENTS

52.3954 Pulp.

CONCENTRATION

52.3955 Degree of concentration.

[1] Compliance with the provisions of these standards shall not excuse failure to comply with the provisions of the Federal Food, Drug, and Cosmetic Act or with applicable State laws and regulations.

FACTORS OF QUALITY

EXPLANATIONS AND METHODS OF ANALYSES

LOT INSPECTION AND CERTIFICATION

SCORE SHEET

AUTHORITY: §§ 52.3951 to 52.3963 issued under sec. 205, 60 Stat. 1090, as amended; 7 U.S.C. 1624.

PRODUCT DESCRIPTION AND GRADES

§ 52.3951 Product description.

"Concentrated lemon juice for manufacturing" is the concentrated product obtained from sound, mature lemons. The fruit is prepared by sorting and by washing prior to extraction of the juice and the extracted juice is concentrated. The concentrated lemon juice is processed in accordance with good commercial practice; and may or may not require processing by heat, subsequent refrigeration, or freezing to assure preservation of the product. The finished product may contain nutritive sweetening ingredients, added pulp, cold-pressed oil to standardize flavor, and/or chemical preservatives permissible under provisions of the Federal Food, Drug, and Cosmetic Act.

§ 52.3952 Grades of concentrated lemon juice for manufacturing.

(a) "U.S. Grade A for Manufacturing" (or "U.S. Fancy for Manufacturing") is the quality of concentrated lemon juice which shows no material gelation and reconstitutes properly, of which the reconstituted juice possesses a reasonably good color and is practically free from defects; when prepared for flavor evaluation, possesses a reasonably good flavor; and scores not less than 85 points when scored in accordance with the scoring system outlined in this subpart.

(b) "U.S. Grade C for Manufacturing" (or "U.S. Standard for Manufacturing") is the quality of concentrated lemon juice which shows no serious gelation and reconstitutes properly; of which the reconstituted juice possesses a fairly good color and is fairly free from defects; when prepared for flavor evaluation, possesses a fairly good flavor; and scores not less than 70 points when scored in accordance with the scoring system outlined in this subpart.

(c) "Substandard for Manufacturing" is the quality of concentrated lemon juice that fails to meet the requirements of U.S. Grade C for Manufacturing.

FILL OF CONTAINER

§ 52.3953 Recommended fill of container.

The recommended fill of container is not incorporated in the grades of the finished product since fill of container, as such, is not a factor of quality for the purpose of these grades. It is recommended that each container be filled with concentrated lemon juice as full as practicable without impairment of quality.

PULP REQUIREMENTS

§ 52.3954 Pulp.

(a) Pulp is not considered a factor of quality for the purpose of this subpart. It is recommended that purchase contracts specify the type and amount of pulp desired in the product. The amount of pulp in the concentrate may be determined by the methods outlined in this subpart.

CONCENTRATION

§ 52.3955 Degree of concentration.

The degree of concentration of the lemon juice is not considered a factor of quality for the purpose of this subpart. It is recommended that the degree of concentration be indicated by the number of grams of anhydrous citric acid contained in each liter of the concentrate.

FACTORS OF QUALITY

§ 52.3956 Ascertaining the grade of a sample unit.

(a) *General.* The grade of a sample unit of concentrated lemon juice for manufacturing is ascertained by examining the concentrate, the reconstituted juice, and a sweetened product prepared therefrom; and in addition to considering other requirements outlined in the standards, the following quality factors are evaluated:

(1) *Factors not rated by score points.*
(i) Degree of gelation;
(ii) Faculty of reconstituting properly.

(2) *Factors rated by score points.* The relative importance of each factor which is scored is expressed numerically on the scale of 100. The maximum number of points that may be given such factors are:

Factors:	Points
Color	40
Defects	20
Flavor	40
Total score	100

§ 52.3957 Ascertaining the rating for the factors which are scored.

The essential variations within each factor which is scored are so described that the value may be ascertained for each factor and expressed numerically. The numerical range within each factor which is scored is inclusive. (For example, "17 to 20 points" means 17, 18, 19, or 20 points.)

§ 52.3958 Color.

(a) Color of the product is evaluated by observing a quantity of the reconstituted juice about six inches deep in a glass test tube of approximately one inch in diameter.

(b) (A-Mfg.) classification: Concentrated lemon juice of which the reconstituted juice possesses a reasonably good color may be given a score of 34 to 40 points. "Reasonably good color" means that the color is reasonably bright and typical of properly processed lemon juice and is practically free from browning caused by scorching, oxidation, storage conditions, or other causes.

(c) (C-Mfg.) classification: If the reconstituted juice possesses a fairly good color a score of 28 to 33 points may be given. Concentrated lemon juice that falls into this classification shall not be graded above U.S. Grade C for Manufacturing, regardless of the total score for the product (this is a limiting rule). "Fairly good color" means a color that may be only fairly bright and is typical of reconstituted lemon juice that is reasonably free from browning due to scorching, oxidation, improper storage, or other causes.

(d) (SStd.-Mfg.) classification: Concentrated lemon juice that fails to meet the requirements of paragraph (c) of this section may be given a score of 0 to 27 points and shall not be graded above Substandard for Manufacturing, regardless of the total score for the product (this is a limiting rule).

§ 52.3959 Defects.

(a) The factor of defects refers to the degree of freedom from bits of seed, dark specks, bits of peel and other defects which affect the utility of the product.

(b) (A-Mfg.) classification: Concentrated lemon juice of which the reconstituted juice is practically free from defects may be given a score of 17 to 20 points. "Practically free from defects" means that any defects present do not more than slightly affect the appearance or utility of the product.

(c) (C-Mfg.) classification: If the reconstituted juice is fairly free from defects a score of 14 to 16 points may be given. Concentrated lemon juice that falls into this classification shall not be graded above U.S. Grade C for Manufacturing, regardless of the total score for the product (this is a limiting rule). "Fairly free from defects" means that any defects present do not seriously affect the appearance or utility of the product.

§ 52.3960 Flavor.

(a) The flavor of the product is evaluated after preparing as follows:

Concentrated lemon juice diluted to 5.7 grams acid/100 ml.	30 ml.
Sugar	26 gm.
Water	160 ml.

If the concentrate contains added sugar, the product is prepared for flavor evaluation by adjusting to about 16 degrees Brix and 0.85 grams acid 100 ml.

(b) (A-Mfg.) classification: Concentrated lemon juice of which the prepared product possesses a reasonably good flavor may be given a score of 34 to 40 points. "Reasonably good flavor" means that the flavor is typical of such a product prepared from properly processed concentrated lemon juice and is free from terpenic, oxidized, rancid or other off-flavors.

(c) (C-Mfg.) classification: If the prepared product possesses a fairly good flavor a score of 28 to 33 points may be given. Concentrated lemon juice that falls into this classification shall not be

graded above U.S. Grade C, regardless of the total score for the product (this is a limiting rule). "Fairly good flavor" means a normal lemon flavor which is fairly free from terpenic, oxidized or other similar flavors and is free from abnormal flavors of any kind.

(d) (SStd–Mfg.) classification: Concentrated lemon juice that fails to meet the requirements of paragraph (c) of this section may be given a score of 0 to 27 points and shall not be graded above Substandard for Manufacturing, regardless of the total score for the product (this is a limiting rule).

EXPLANATIONS AND METHODS OF ANALYSES

§ 52.3961 Definition of terms.

(a) *Reconstituted juice.* "Reconstituted juice" means the product obtained by thoroughly mixing the concentrated lemon juice with a volume of distilled water so that the concentration is reduced to approximately 5.7 grams acid per 100 ml.

(b) *Acid.* "Acid" means the number of grams of total acidity, calculated as anhydrous citric in a specified volume of concentrated lemon juice, reconstituted juice, or lemonade. Total acidity is determined by titration with standard sodium hydroxide solution, using phenolphthalein as indicator.

(c) *Reconstitutes properly.* "Reconstitutes properly" means that the concentrate dissolves readily in water.

(d) *Pulp.* "Pulp" means particles of membrane, core, peel and other similar lemon fruit material.

(1) *Light membranous materials.* "Light membranous materials" means pulp including juice sacs but exclusive of peel particles, that is recoverable by the following method:

(i) *Equipment.* United States Standard No. 20 circular sieve 8-inches in diameter containing 20 meshes to the inch (0.0331 inch ±3 percent) square openings; graduated cylinder or centrifuge tube; spatula.

(ii) *Procedure.* (*a*) Pour one liter of the product through the sieve with the aid of a gentle stream of tap water;

(*b*) Rinse the retained pulp with a gentle stream of tap water only until all of the product is removed from the pulp;

(c) Dry and gather the pulp into a ball by shaking the sieve back and forth;

(*d*) As soon as the pulp has been gathered into a ball place it into a suitable graduated cylinder or centrifuge tube and settle by tapping lightly in the palm of one's hand. If air pockets remain a thin spatula can be used to effect their removal;

(e) The number of milliliters of pulp divided by ten is the percent by volume of "light membranous material";

(*f*) If the light membranous material exceeds 10 percent reduce the sample so that the recovered material will dry and gather into a small ball and calculate the percent of such material by volume.

(2) *Fine pulp.* "Fine pulp" means pulp that settles out on centrifuging by the following method:

(i) Skim floating fruit cells and pulp from the sample of reconstituted juice, and

(ii) Fill graduated centrifuge tubes, of a capacity of 50 ml., with the skimmed reconstituted lemon juice and place in a suitable centrifuge. Adjust the speed according to diameter, as indicated in Table I, and centrifuge for exactly 10 minutes. As used herein, "diameter" means the overall distance between the bottoms of opposing centrifuge tubes in operating position. After centrifuging, the milliliter reading at the top of the layer of pulp in the tube is multiplied by 2 to give the percentage of pulp.

TABLE I

Diameter (inches):	*Approximate revolutions per minute*
10	1,609
10½	1,570
11	1,534
11½	1,500
12	1,468
12½	1,438
13	1,410
13½	1,384
14	1,359
14½	1,336
15	1,313
15½	1,292
16	1,271
16½	1,252
17	1,234
17½	1,216
18	1,199
18½	1,182
19	1,167
19½	1,152
20	1,137

LOT INSPECTION AND CERTIFICATION

§ 52.3962 Ascertaining the grade of a lot.

The grade of a lot of concentrated lemon juice for manufacturing covered by this subpart is determined by the procedures set forth in the regulations governing inspection and certification of processed fruits and vegetables, processed products thereof, and certain other processed food products (§§ 52.1 to 52.87).

SCORE SHEET

§ 52.3963 Score sheet for concentrated lemon juice for manufacturing.

Size and kind of container	----
Container mark or identification	----
Label (including concentration)	----
Liquid measure (fluid ounces)	----
Net weight	----
Anhydrous citric acid in concentrate (grams/100 ml.)	----
Reconstitutes properly: (Yes) (No)	----

Factors		Score points	
Color	40	(A–Mfg.)	34–40
		(C–Mfg.)	[1] 28–33
		(SStd–Mfg.)	[1] 0–27
Defects	20	(A–Mfg.)	17–20
		(C–Mfg.)	[1] 14–16
		(SStd–Mfg.)	[1] 0–13
Flavor	40	(A–Mfg.)	34–40
		(C–Mfg.)	[1] 28–33
		(SStd–Mfg.)	[1] 0–27
Total score	100		

Percent of light membranous materials	----
Percent of fine pulp	----
Grade for manufacturing	----

[1] Indicates limiting rule.

Dated: January 9, 1959.

[SEAL] ROY W. LENNARTSON,
Deputy Administrator,
Marketing Services.

[F.R. Doc. 59–336; Filed, Jan. 13, 1959; 8:49 a.m.]

[7 CFR Part 914]

NAVEL ORANGES GROWN IN ARIZONA AND DESIGNATED PART OF CALIFORNIA

Expenses and Fixing of Rate of Assessment for 1958–59 Fiscal Year

Consideration is being given to the following proposals submitted by the Navel Orange Administrative Committee, established under Marketing Agreement No. 117, as amended, and Order No. 14, as amended (7 CFR Part 914), regulating the handling of Navel oranges grown in Arizona and designated part of California, effective under the applicable provisions of the Agricultural Marketing Agreement Act of 1937, as amended (7 U.S.C. 601 et seq.), as the agency to administer the terms and provisions thereof: (1) That the Secretary of Agriculture find that expenses not to exceed $170,000 will be necessarily incurred during the fiscal year November 1, 1958, through October 31, 1959, for the maintenance and functioning of the committee established under the aforesaid amended marketing agreement and order, and (2) that the Secretary of Agriculture fix, as the share of such expenses which each handler who first handles oranges shall pay during the fiscal year in accordance with the aforesaid marketing agreement and order, the rate of assessment of nine mills ($0.009) per carton of oranges handled by such handler as the first handler thereof during such fiscal year.

All persons who desire to submit written data, views, or arguments in connection with the aforesaid proposals should file the same with the Director, Fruit and Vegetable Division, Agricultural Marketing Service, United States Department of Agriculture, Room 2077, South Building, Washington 25, D.C., not later than the 10th day after the publication of this notice in the FEDERAL REGISTER. All documents should be filed in quadruplicate.

As used in this section, "handle," "handler," "oranges," "fiscal year" and "carton" shall have the same meaning as is given to each such term in said amended marketing agreement and order.

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

Dated: January 9, 1959.

[SEAL] S. R. SMITH,
Director, Fruit and Vegetable Division, Agricultural Marketing Service.

[F.R. Doc. 59–335; Filed, Jan. 13, 1959; 8:49 a.m.]

NOTICES

DEPARTMENT OF THE TREASURY

Foreign Assets Control

CAMEL HAIR: IMPORTATION FROM COUNTRIES NOT IN AUTHORIZED TRADE TERRITORY

Applications for Licenses

Under the program announced on November 27, 1957, licenses were issued early in 1958 under the Foreign Assets Control Regulations (31 CFR 500.101 to 500.808) authorizing the importation of approximately 560,000 pounds of camel hair from the U.S.S.R. Only part of the total amount licensed has been imported or purchased for importation and the Treasury Department has decided it will consider applications for licenses to import the balance of the 560,000 pounds. To receive consideration, applications must be filed prior to January 26, 1959, by or on behalf of persons who have previously (1958 or earlier) received licenses to import camel hair or who are engaged in the business of processing camel hair. Each application should state the quantity of camel hair for which a license is being requested and the names and addresses of all persons who it is contemplated will be involved as suppliers, agents or shippers. Each application should also set forth the quantity of camel hair purchased by the applicant in each of the years 1953 through 1958 and the portion thereof resold without processing. Licenses issued on the basis of these applications will require that the camel hair be imported within the first four months of 1959 but they will not affect the licensing of camel hair for importation from the U.S.S.R. during 1959 under the program announced in the FEDERAL REGISTER on December 23, 1958.

Additional information and license application forms may be obtained from the Foreign Assets Control, Treasury Department, Washington 25, D.C., or the Federal Reserve Bank of New York, 33 Liberty Street, New York 45, New York.

[SEAL] ELTING ARNOLD,
Acting Director,
Foreign Assets Control.

[F.R. Doc. 59-333; Filed, Jan. 13, 1959; 8:49 a.m.]

ATOMIC ENERGY COMMISSION

[Docket No. 50-121]

GENERAL DYNAMICS CORP.

Notice of Issuance of Facility Export License

Please take notice that no request for formal hearing having been filed following filing of notice of the proposed action with the Federal Register Division the Atomic Energy Commission has issued License No. XR-26 to General Dynamics Corporation authorizing export of a research reactor designated TRIGA Mark II to the Comitato Nazionale Per Le Richerche Nucleari, Rome, Italy. The notice of proposed issuance of this license published in the FEDERAL REGISTER on December 9, 1958, 23 F.R. 9520, described the reactor as a 30 kilowatt research reactor. By application amendment dated December 22, 1958, General Dynamics Corporation advised that the reactor can operate continuously at one hundred kilowatts. Accordingly, the license issued reflected that change.

Dated at Germantown, Md., this 8th day of January 1959.

For the Atomic Energy Commission.

H. L. PRICE,
Director, Division of
Licensing and Regulation.

[F.R. Doc. 59-304; Filed, Jan. 13, 1959; 8:45 a.m.]

GENERAL ELECTRIC CO.

Notice of Issuance of Facility License

Pursuant to an order handed down on December 16, 1958, by the Hearing Examiner in the matter of General Electric Company, Docket No. 50-70, the Atomic Energy Commission has issued the following License No. TR-1 to General Electric Company authorizing operation of the 33 megawatt (thermal) light water-cooled and -moderated testing reactor located in Alameda County, California, as described in the application for license filed under Docket No. 50-70.

For further details see the application for license on file at the Commission's Public Document Room, 1717 H Street NW., Washington, D.C.

Dated at Germantown, Md., this 7th day of January 1959.

For the Atomic Energy Commission.

H. L. PRICE,
Director, Division of
Licensing and Regulation

[License No. TR-1]

1. Subject to the conditions and requirements incorporated herein, the Atomic Energy Commission (hereinafter referred to as "the Commission") hereby licenses General Electric Company:

a. Pursuant to section 104(c) of the Atomic Energy Act of 1954, as amended (hereinafter referred to as "the Act"), and Title 10, CFR, Chapter I, Part 50, "Licensing of Production and Utilization Facilities", to possess and operate as a utilization facility the nuclear testing reactor designated below;

b. Pursuant to the Act and Title 10, CFR, Chapter I, Part 70, "Special Nuclear Material", to receive, possess and use up to 154 kilograms of contained uranium 235 as fuel for operation of the facility; and

c. Pursuant to the Act and Title 10, CFR, Chapter I, Part 30, "Licensing of Byproduct Material" to possess but not to separate such byproduct material as may be produced by the operation of the facility.

2. This license applies to the pressurized light water-cooled and -moderated 33 megawatt (heat) testing reactor which is owned by General Electric Company and located in Alameda County, California, and described in General Electric Company's application dated June 14, 1957, and amendments to the application dated July 30, 1957, December 17, 1957, March 4, 1958, May 16, 1958, June 18, 1958, July 16, 1958, and for which construction permit No. CPTR-2 was issued by the Commission on March 11, 1958 (hereinafter referred to as "the application").

3. This license shall be deemed to contain and be subject to the conditions specified in § 50.54 of Part 50 and § 70.32 of Part 70; is subject to all applicable provisions of the Act and rules, regulations and orders of the Commission now or hereafter in effect; and is subject to the additional conditions specified or incorporated below:

a. *Operating restrictions.* (1) General Electric Company shall operate the facility in accordance with the procedures and limitations described in the application. Changes in design, procedures or limitations may be put into effect only after the licensee has observed the procedures specified in section 1.1 of Amendment No. 5 of the application, with the following revisions:

(a) Add at end of section 1.1(b): "Experimental loops which may increase the probability or magnitude of accidents beyond those analyzed and evaluated in the Final Summary Safeguards Report shall not be operated except upon the issuance of a license amendment by the Commission."

(b) Insert as a second sentence in section 1.1(c): "To the extent that basic concepts of design and use are to be changed, no change will be made except upon issuance of a license amendment by the Commission."

(c) In place of the first paragraph of section 1.1(c)(3), substitute the following:

(3) In the event the Manager—Reactor Operations determines that the proposed change involves hazards considerations not materially less than those considered in Sections 9 and 10, the proposed change shall be reviewed by the Laboratory Safeguards Group of the Vallecitos Atomic Laboratory.

(a) If the Laboratory Safeguards Group determines that the hazards involved are greater than or materially different from those analyzed in the Final Summary Safeguards Report, the change shall not be made until after a license amendment has been issued by the Commission.

(b) If the Laboratory Safeguards Group determines that the hazards involved are not greater than or materially different from those analyzed in the Final Summary Safeguards Report, General Electric Company shall provide the Commission with a report including a description of the proposed change and a statement of the basis for the conclusion reached by the Laboratory Safeguards Group, and

(i) If the Commission does not issue any notice to the contrary to General Electric Company within 15 days after receipt by the Commission of such report, General Electric Company may make such change without further approval; or

(ii) If within 15 days after receipt by the Commission of such report the Commission notifies General Electric Company that, in its opinion, the hazards involved are greater than or materially different from those analyzed in the Final Summary Safeguards Report, the change shall not be made until after a license amendment has been issued by the Commission. The report submitted by General Electric Company shall constitute an application for a license amendment.

(2) General Electric Company shall not operate the reactor at thermal power levels in excess of 33,000 kilowatts.

(3) General Electric Company shall operate the reactor in a manner such that the temperature and void coefficients are re-

stricted to negative values that do not eliminate the reactor's inherent ability to withstand without melting of fuel element cladding a 1.4 percent step increase in reactivity.

b. *Records.* In addition to those otherwise required under this license and applicable regulations, General Electric Company shall keep the following records:

(1) Reactor operating records, including power levels.

(2) Records showing radioactivity released or discharged into the air or water beyond the effective control of General Electric Company as measured at the point of such release or discharge.

(3) Records of emergency shutdowns, including reasons therefor.

(c) *Reports.* General Electric Company shall make a prompt report in writing to the Commission of any indication or occurrence of an unsafe or of a possible unsafe condition relating to the operation of the reactor.

(2) With respect to the initial startup of the reactor, General Electric Company shall submit to the Commission a report of the results of operation of the reactor pertinent to the safety of the facility during (a) critical assembly tests (power levels up to 100 watts); (b) low power tests (power levels up to 50 kilowatts); (c) full power testing (without experiments); (d) low power tests with experiments; and (e) full power tests with experiments. These reports should also include any changes made in the reactor design or operating procedures, and a listing of those changes referred to and authorized by the Laboratory Safeguards Group. Each such report shall be submitted to the Commission immediately following the conclusion of each stage except that the report of full power testing (with initial experiments) shall be submitted after three months of such operations.

(3) An annual report of operating experience pertinent to safety including changes in reactor design and operating procedure shall be submitted to the Commission, the first such report to be due one year following issuance of this license.

4. Pursuant to § 50.60 of the regulations in Title 10, Chapter I, CFR, Part 50, the Commission has allocated to General Electric Company for use in connection with the reactor, 154 kilograms of uranium 235 contained in uranium enriched to approximately 93 percent in the isotope uranium 235. Estimated schedules of special nuclear material transfers to General Electric Company and returns to the Commission are contained in Appendix "A" set forth below. Shipments by the Commission to General Electric Company in accordance with column 2 in Appendix "A" will be conditioned on General Electric Company's return to the Commission of material substantially in accordance with column 3 of Appendix "A".

5. This license is effective as of the date of issuance and shall expire at midnight March 10, 1968.

Date of issuance: January 7, 1959.

For the Atomic Energy Commission.

H. L. PRICE,
Director,
Division of Licensing and Regulation.

APPENDIX "A"

GENERAL ELECTRIC COMPANY

Estimated Schedule of Transfers of Special Nuclear Material from the Commission to General Electric Company and to the Commission from General Electric Company

Date of transfer (calendar year)	Transfers from AEC to General Electric Co., Kgs. U-235	Returns by General Electric Company to AEC, Kgs. U-235		Net yearly distribution, Kgs. U-235	Cumulative distribution, Kgs. U-235
		Recoverable scrap	Spent fuel		
(1)	(2)	(3)	(4)	(5)	(6)
1958	60.66	14.56	----------	46.10	46.10
1959	128.33	50.06	55.38	22.89	68.99
1960	128.33	50.06	66.22	12.05	81.04
1961	128.33	50.06	66.22	12.05	93.09
1962	128.33	50.06	66.22	12.05	105.14
1963	128.33	50.06	66.22	12.05	117.19
1964	128.33	50.06	66.22	12.05	129.24
1965	128.33	50.06	66.22	12.05	141.29
1966	128.33	50.06	66.22	12.05	153.34
Inventory	----------	----------	54.33	(54.33)	99.01
	1,087.30	415.04	573.25	----------	----------

[F.R. Doc. 59-302; Filed, Jan. 13, 1959; 8:45 a.m.]

[Docket No. 50-18]

GENERAL ELECTRIC CO.

Notice of Proposed Issuance of Amendment to Utilization Facility License

Please take notice that the Atomic Energy Commission proposes to issue an amendment to facility license No. DPR-1, as amended, possessed by General Electric Company, substantially as set forth below, unless within 15 days after the filing of this notice with the Federal Register Division a request for a formal hearing as filed with the Commission as provided by the Commission's rules of practice (10 CFR Part 2). The proposed amendment would revise and broaden the authorization, under the present License No. DPR-1, covering the operation of the General Electric Company's Vallecitos Boiling Water Reactor.

For further details see (1) application Nos. 24, 30 and 31 for license amendment dated May 14, 1958, October 9, 1958 and November 3, 1958 respectively, submitted by General Electric Company, (2) the report of the Advisory Committee on Reactor Safeguards on this proposed issuance, and (3) a memorandum by the Division of Licensing and Regulation which summarizes the principal factors considered in reviewing the applications for amendment, all on file at the Commission's Public Document Room, 1717 H Street NW., Washington, D.C. A copy of items (2) and (3) above may be obtained at the Commission's Public Document Room or upon request addressed to the Atomic Energy Commission, Washington 25, D. C., Attention: Director, Division of Licensing and Regulation.

Dated at Germantown, Md., this 9th day of January 1959.

For the Atomic Energy Commission.

H. L. PRICE,
Director, Division of Licensing and Regulation.

[License No. DPR-1, Amdt. 9]

PROPOSED FACILITY LICENSE

Effective as of the date of issuance specified below, License No. DPR-1, as amended, is amended to read as follows:

1. This license applies to the nuclear reactor designated by the General Electric Company as the "Vallecitos Boiling Water Reactor" (hereinafter referred to as "the facility") which is owned by the Company and located at its Vallecitos Atomic Laboratory in Alameda County, California, and described in applications for license amendment No. 24 dated May 14, 1958, No. 30 dated October 9, 1958 and No. 31 dated November 3, 1958 (hereinafter collectively referred to as "the application").

2. Pursuant to the Atomic Energy Act of 1954, as amended, (hereinafter referred to as "the Act") and having considered the record in this matter, the Atomic Energy Commission (hereinafter referred to as "the Commission") finds that:

A. The facility authorized for construction by Construction Permit No. CPPR-3 dated May 14, 1956, issued to General Electric Company, has been constructed and will operate in conformity with the application and in conformity with the Act and the rules and regulations of the Commission;

B. There is reasonable assurance that the facility can be operated without endangering the health and safety of the public;

C. General Electric Company is technically and financially qualified to operate the reactor, to assume financial responsibility for payment of Commission charges for special nuclear material, to undertake and carry out the proposed use of such material for a reasonable period of time, and to engage in the proposed activities in accordance with the Commission's regulations;

D. The issuance of a license to General Electric Company to possess and operate the facility will not be inimical to the common defense and security or to the health and safety of the public; and

E. General Electric Company has submitted proof of financial protection which satisfies the requirements of Commission regulations currently in effect.

3. Subject to the conditions and requirements incorporated herein, the Commission hereby licenses General Electric Company:

A. Pursuant to section 104b of the Act and Title 10, CFR, Chapter I, Part 50, "Licensing of Production and Utilization Facilities", to possess and operate the facility in accordance with the procedures and limitations described in the application;

B. Pursuant to the Act and Title 10, CFR, Chapter I, Part 70, "Special Nuclear Material", to receive, possess and use 92 kilograms of contained uranium 235 as fuel for operation of the facility; and

C. Pursuant to the Act and Title 10, CFR, Chapter I, Part 30, "Licensing of Byproduct Material", to possess but not to separate such byproduct material as may be produced by operation of the facility.

4. This license shall be deemed to contain and be subject to the conditions specified in § 50.54 of Part 50 and § 70.32 of Part 70, and is subject to all applicable provisions of the act and rules, regulations and orders of the Commission now or hereafter in effect and to the additional conditions specified below:

A. General Electric Company shall not operate the facility at a power level in excess of 50,000 kilowatts (thermal).

B. (1) As used in this license:

a. "Final Hazards Summary Report" means the "General Electric Vallecitos Boiling Water Reactor Final Hazards Summary Report 5–G–VAL–2, Second Edition" dated May 8, 1958, as amended by applications for license amendment Nos. 30 and 31.

b. "Operating temperature" is the saturation temperature of water corresponding to the operating pressure in the reactor.

(2) For purposes of this license "complete containment integrity", as used in the application, shall, notwithstanding any different definition in the application, be deemed to mean the containment obtained by closing and sealing all openings in the containment vessel except those equipped with automatic closure devices.

C. The operating pressure in pounds per square inch gage at any given power level greater than one megawatt (thermal)) shall not exceed 1,050 nor be less than the number which is equal to 20 times the said power level expressed in megawatts (thermal).

D. At any power level greater than one megawatt, the operating temperature must be maintained at a level at least 100° F. above the lowest temperature at which the temperature coefficient becomes negative.

E. A positive over-all temperature coefficient shall be permissible for operation at a power level of one megawatt (thermal) or less only if the integrated reactivity inserted by increasing the temperature, measured at the coolant exit from the core, from 60° F. to any temperature below the operating temperature does not exceed 75 cents.

F. The power level scram setting shall always be set at a level not greater than 125 percent of the planned maximum power level for any given test operation.

G. Any core which the General Electric Company shall utilize in the facility shall contain fuel elements of which at least 75 percent are of substantially the same design and composition.

H. No fuel element may be tested in accordance with the procedures described in paragraphs 1.7.7 and 1.7.8 of the Final Hazards Summary Report unless the fuel element design has previously been tested in accordance with the procedures described in paragraphs 1.7.2 through 1.7.6 of said report.

I. (1) Unless otherwise authorized by the Commission in writing, the General Electric Company shall:

a. Observe all limits and requirements specified in paragraphs 4.A through 4.H, inclusive, of this license;

b. Observe all maximum and minimum values specified in Tables 1.1 through 1.3 of the Final Hazards Summary Report;

c. Make no change in the basic design concept or use of the facility;

d. Make no change with respect to any design value, limit or procedure, and conduct no experiment as to which the application states will not be made or conducted without the prior approval of the Commission.

(2) The General Electric Company may make other changes in the facility design, core design or in the limits or procedures specified in the application, and may conduct tests or experiments, including tests of fuel elements, in the facility only in accordance with the following procedures:

a. Prior to making any such changes or conducting any such test or experiment the Manager-Reactor Operations shall evaluate the hazards involved in the proposed change, test, or experiment and the effect of such change, test, or experiment on each of the accidents analyzed in section 8 of the Final Hazards Summary Report.

b. (i) If the Manager—Reactor Operations determines that the proposed change, test, or experiment involves hazards less than, and not different from, those analyzed in section 8 of the Final Hazards Summary Report, or does not involve nuclear safety considerations, no further approval shall be required.

(ii) If the Manager—Reactor Operations does not make the determination described in subparagraph (i) above, the General Electric Company Laboratory Safeguards Group shall evaluate the effect of the proposed change, test, or experiment on each of the accidents analyzed in section 8 of the Final Hazards Summary Report. If the Laboratory Safeguards Group determines that the hazards involved in the proposed change, test, or experiment are not greater than, and not different from, those analyzed in section 8 of the Final Hazards Summary Report, no further approval shall be required for the proposed change, test, or experiment.

(iii) If the Laboratory Safeguards Group determines that the hazards involved are or may be different from, or greater than, those analyzed in section 8 of the Final Hazards Summary Report, the General Electric Company shall provide the Commission with a report describing the proposed change, test, or experiment and including a hazards evaluation of such proposed change, test, or experiment.

(iv) If, within 15 days after receiving such report, the Commission does not issue any notice to the contrary to the General Electric Company, the Company may make or conduct such change, test, or experiment without further approval.

(v) If, within 15 days after receipt by the Commission of such report, the Commission notifies the General Electric Company that, in the Commission's opinion, the hazards involved may be greater than or materially different from those analyzed in section 8 of the Final Hazards Summary Report, the change, test, or experiment shall not be made or conducted until after such change, test, or experiment has been authorized in writing by the Commission. The report submitted by General Electric Company shall constitute an application for a license amendment.

For purposes of paragraph I(2), a proposed change, test, or experiment shall be deemed to involve "hazards less than, and not different from, those analyzed in section 8" if (1) the probability of the types of accident analyzed in section 8 would be decreased; and (2) the consequences of the types of accidents analyzed in section 8 would be decreased; and (3) such change, test, or experiment would not create a credible probability of an accident of a different type than any analyzed in section 8. A proposed change, test, or experiment shall be deemed to involve hazards "not greater than, and not different from, those analyzed in section 8", if (1) the probability of the types of accidents analyzed in section 8 of the Final Hazards Summary Report would not be increased; and (2) the consequences of the types of accidents analyzed in section 8 of the report would not be increased; and (3) such change, test, or experiment would not create a credible probability of an accident of a different type than any analyzed in section 8. A proposed change, test, or experiment shall be deemed to involve hazards "greater than or materially different from those analyzed in section 8" if (1) the probability of a type of accident analyzed in section 8 would be increased; or (2) if the consequences of any type of accident analyzed in section 8 would be increased; or (3) if such change, test, or experiment might create a credible probability of an accident of a materially different type than any analyzed in section 8.

J. In addition to those otherwise required under this license and applicable regulations, General Electric Company shall keep the following records:

(1) Reactor operating records, including power levels;

(2) Records showing radioactivity released or discharged into the air or water beyond the effective control of General Electric Company as measured at the point of such release or discharge;

(3) Records of emergency scrams, including reasons for emergency shutdowns; and

(4) Records containing a description of each change, test or experiment authorized by the Manager-Reactor Operations or by the Laboratory Safeguards Group and a summary statement of the bases for the conclusions reached by the Manager or the Group; and containing a description of each evaluation required by paragraph I(2).

K. General Electric Company shall immediately report to the Commission in writing any indication or occurrence of a possible unsafe condition relating to the operation of the facility.

L. General Electric Company shall submit to the Commission a semi-annual report during the first year following the date of issuance of this amendment, and thereafter an annual report, of operating experience pertinent to safety. This report shall describe, among other things, changes, tests or experiments authorized by the Manager-Reactor Operations or the Laboratory Safeguards Group.

5. Pursuant to § 50.60 of the regulations in Title 10, Chapter 1, CFR, Part 50, the Commission has allocated to General Electric Company, for use in the operation of the facility 91.88 kilograms of uranium 235 contained in uranium at the isotopic ratio specified in General Electric Company's application. Estimated schedules of special nuclear material transfers to General Electric Company and returns to the Commission are contained in Appendix "A" which is set forth below. Deliveries by the Commission to General Electric Company in accordance with schedule 1 in Appendix "A" will be conditioned upon General Electric Company's return to the Commission of special nuclear material substantially in accordance with schedule 2 of Appendix "A".

6. This license is effective as of the date of issuance and shall expire at midnight May 14, 1963.

Date of issuance:

For the Atomic Energy Commission.

REVISED APPENDIX "A" TO GENERAL ELECTRIC COMPANY CONSTRUCTION PERMIT

SCHEDULE 1

Estimated Schedule of Transfers of Special Nuclear Material from the Commission to GE:

Date of transfer	Kilograms of contained U–235		Total kilograms
	Enrichment over 90%	Enrichment of 2.3%	
1956	50		50
May 1957		40	40
March 1958		9	9
March 1959		9	9
March 1960		9	9
March 1961		9	9
March 1962		9	9
Total for license period			135

SCHEDULE 2

Estimated Schedule of Transfers of Special Nuclear Material from GE to the Commission: Kilograms of Contained U-235

Date of transfer (Dec. of each year)	Scrap		Spent Fuel		Total kilograms
	Fully enriched	2.3% enriched	Fully enriched	2.3% enriched	
1957	16.0	3.8			19.8
1958		6.98		2.6	9.58
1959		1.98		2.6	4.58
1960		1.98		2.6	4.58
1961		1.98		2.6	4.58
1962		1.98		2.6	4.58
Return of inventory			31.1	30.75	61.75
Total for license period					109.45

[F.R. Doc. 59-319; Filed, Jan. 9, 1959; 12:31 p.m.]

[Docket No. 50-87]

WESTINGHOUSE ELECTRIC CORP.

Notice of Issuance of Facility License Amendment

Please take notice that the Atomic Energy Commission has issued Amendment No. 1 set forth below to License No. CX-11 authorizing Westinghouse Electric Corporation to perform experiments described by the applicant as "A Simulated Beam Hole Experiment", "Measurement of the Neutron Flux Distribution in a Simulated Thermal Shield", and "Measurement of the Reactivity Worth of Stainless Steel Control Rods" in the Westinghouse Reactor Evaluation Center CES facility located near Waltz Mill in Westmoreland County, Pennsylvania. The Commission has found that conduct of the experiments in accordance with the terms and conditions of the license as amended will not present any undue hazard to the health and safety of the public and will not be inimical to the common defense and security.

The Commission has found that prior public notice of proposed issuance of this amendment is not necessary in the public interest since the conduct of the proposed experiments would not present any substantial change in the hazards to the health and safety of the public from those previously considered and evaluated in connection with the previously approved operation of the facility.

In accordance with the Commission's rules of practice (10 CFR Part 2), the Commission will direct the holding of a formal hearing on the matter of issuance of the license amendment upon receipt of a request therefor from the licensee or an intervener within 30 days after the issuance of the license amendment. For further details, see (1) the application for license amendment, dated November 20, 1958, submitted by Westinghouse Electric Corporation, and (2) a hazards analysis of the experiments prepared by the Division of Licensing and Regulation, both on file at the Commission's Public Document Room, 1717 H Street NW., Washington, D.C. A copy of item (2) above may be obtained at the Commission's Public Document Room or upon request addressed to the Atomic Energy Commission, Washington 25, D.C., Attention: Director, Division of Licensing and Regulation.

Dated at Germantown, Md., this 7th day of January 1959.

For the Atomic Energy Commission.

H. L. PRICE,
Director, Division of Licensing and Regulation.

[F.R. Doc. 59-303; Filed, Jan. 13, 1959; 8:45 a.m.]

CIVIL AERONAUTICS BOARD

[Docket No. SR-3-1849]

TURNER AVIATION CORP.

Notice of Oral Argument

Notice is hereby given, pursuant to the provisions of the Federal Aviation Act of 1958, that oral argument in the above-entitled proceeding is assigned to be held on January 28, 1959, at 10:00 a.m., e.s.t., in Room 5042, Commerce Building, 14th Street and Constitution Avenue NW., Washington, D.C., before the Board. The respondent has been allotted 30 minutes and the Administrator 30 minutes to be presented in that order. The respondent may reserve one-quarter of his allotted time for rebuttal.

Dated at Washington, D.C., January 9, 1959.

[SEAL] FRANCIS W. BROWN,
Chief Examiner.

[F.R. Doc. 59-337; Filed, Jan. 13, 1959; 8:49 a.m.]

FEDERAL POWER COMMISSION

[Docket No. G-8969, etc.]

TEXAS CO. ET AL.

Notice of Consolidation of Proceedings

JANUARY 7, 1959.

In the matters of The Texas Company and The Texas Company (Operator) et al.; Docket Nos. G-8969, G-9161, G-9576, G-9593, G-9594, G-9595, G-9596, G-9609, G-10884, G-11321, G-11322, G-11323, G-11324, G-11333, G-11391, G-11710, G-12207, G-12506, G-12635, G-13065, G-13155, G-13162, G-13190, G-13346, G-13433, G-13434, G-13435, G-13466, G-13579, G-13735, G-14062, G-14096, G-14248, G-14251, G-14576, G-14620, G-14935, G-15071, G-15999, G-16413, G-16536, G-16596, G-16597, G-16598.

The proceedings in the matters of The Texas Company and The Texas Company (Operator), et al., Docket Nos. G-8969, G-9161, G-9576, G-9593, G-9596, G-9609, G-10884, G-11321, G-11322, G-11323, G-11324, G-11333, and G-11391 were consolidated for hearing by Notice of Consolidation issued February 27, 1957. Similar proceedings in Docket Nos. G-9594, G-9595 and G-11710 were consolidated by like notice issued March 4, 1957; in Docket Nos. G-12207, G-12506 and G-12635 by like notice issued July 3, 1957; and in Docket Nos. G-13065, G-13155, G-13162, G-13190, G-13346, G-13433, G-13434, G-13435, G-13466, G-13579, G-13735, G-14062, G-14096, G-14248 and G-14251 by like notice issued April 22, 1958. All such proceedings relate to proposed changes in rates which have been suspended by the Commission, with provision for public hearings thereon. Hearings in the consolidated proceedings have been held from time to time commencing June 24, 1957, and July 21, 1958, and were on July 21, 1958, recessed to reconvene on January 10, 1959. On December 17, 1958, notice was given that these proceedings will be resumed on January 12, 1959, rather than January 10, 1959.

The proceedings in the matters of The Texas Company and The Texas Company (Operator), et al., Docket Nos. G-14576, G-14620, G-14935, G-15071, G-15999, G-16413, G-16536, G-16596, G-16597 and G-16598 relate to proposed changes in rates which have been suspended by the Commission, with provision for public hearing thereon; pertain to FPC Gas Rate Schedules involved in the proceedings heretofore consolidated; and should be heard on the consolidated record heretofore provided for, to the end that they may be disposed of as promptly as possible.

Take notice that the proceedings listed in the last paragraph above will, therefore, be heard on the consolidated record heretofore provided for.

Take further notice that pursuant to the prior orders of the Commission, sections 4 and 15 of the Natural Gas Act, and the Commission's rules of practice and procedure, a public hearing will be held commencing on January 12, 1959, at 10:00 a.m., e.s.t., in a Hearing Room of the Federal Power Commission, 441 G Street NW., Washington, D.C., concerning the matters and issues involved in the proceedings hereby consolidated for hearing, as well as the proceedings heretofore so consolidated, all as above set forth.

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

[SEAL] JOSEPH H. GUTRIDE,
Secretary.

[F.R. Doc. 59-308; Filed, Jan. 13, 1959; 8:45 a.m.]

[Docket No. G-17421]

EDWIN L. COX

Order for Hearing and Suspending Proposed Change in Rates

JANUARY 7, 1959.

Edwin L. Cox (Cox) on December 8, 1958 tendered for filing proposed changes in its presently effective rate schedules [1] for the sale of natural gas subject to the jurisdiction of the Commission. The proposed changes which constitute increased rates and charges, are contained in the following designated filings:

Description: Notice of Change, dated December 4, 1958.
Purchaser: Natural Gas Pipe Line Company of America.
Rate schedule designation: Supplement No. 5 to its FPC Gas Rate Schedule No. 17 and Supplement No. 5 to its FPC Gas Rate Schedule No. 13.
Effective date: January 23, 1959 (effective date is the effective date proposed by Cox).

In support of the proposed increased rates and charges Cox states that the periodic pricing provisions of the contracts represent the negotiated contract prices for the sales of gas thereunder.

The increased rate and charge so proposed has not been shown to be justified and may be unjust, unreasonable, unduly discriminatory or preferential, or otherwise unlawful.

The Commission finds: It is necessary and proper in the public interest and to aid in the enforcement of the provisions of the Natural Gas Act that the Commission enter upon a hearing concerning the lawfulness of the said proposed change, and that Supplement No. 5 to Cox's FPC Gas Rate Schedule No. 17 and Supplement No. 5 to Cox's FPC Gas Rate Schedule No. 13 be suspended and the use thereof deferred as hereinafter ordered.

The Commission orders:

(A) Pursuant to the authority of the Natural Gas Act, particularly sections 4 and 15, thereof, the Commission's rules of practice and procedure, and the regulations under the Natural Gas Act (18 CFR Ch. I), a public hearing be held upon a date to be fixed by notice from the Secretary concerning the lawfulness of the proposed increased rates and charges contained in Supplement No. 5 to Cox's FPC Gas Rate Schedule No. 17 and Supplement No. 5 to Cox's FPC Gas Rate Schedule No. 13.

(B) Pending such hearing and decision thereon, said supplements be and they are hereby suspended and the use thereof deferred until June 23, 1959, and until such further time as they are made effective in the manner prescribed by the Natural Gas Act.

(C) Neither the supplements hereby suspended, nor the rate schedules sought to be altered thereby, shall be changed until this proceeding has been disposed of or until the period of suspension has expired, unless otherwise ordered by the Commission.

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

By the Commission.

[SEAL] JOSEPH H. GUTRIDE, *Secretary.*

[1] Present rates are in effect subject to refund in Docket No. G-14074.

[F.R. Doc. 59-309; Filed, Jan. 13, 1959; 8:46 a.m.]

[Docket No. G-17422]

TEXAS CO.

Order for Hearing and Suspending Proposed Changes in Rates

JANUARY 7, 1959.

The Texas Company (Texas) on December 8, 1958, tendered for filing proposed changes in its presently effective rate schedules for sales of natural gas subject to the jurisdiction of the Commission. The proposed changes, which constitute increased rates and charges, are contained in the following designated filings:

Description: Notices of Change, undated.
Purchaser: Colorado Interstate Gas Company.
Rate schedule designations: Supplement No. 2 to Texas' FPC Gas Rate Schedule No. 125. Supplement No. 4 to Texas' FPC Gas Rate Schedule No. 126.
Effective date: January 8, 1959 (effective date is the first day after the expiration of the required thirty days' notice).

In support of the increases, Texas states that its contracts were negotiated at arm's length; the proposed increases are part of a series of periodic adjustments all comprising one over-all contract price; the testimony submitted in Docket No. G-8969 shows that Texas' actual booked expenses justify the proposed increases; and return from gas investments must provide the incentive for reinvestment in gas facilities.

The increased rates and charges so proposed have not been shown to be justified, and may be unjust, unreasonable, unduly discriminatory, or preferential, or otherwise unlawful.

The Commission finds: It is necessary and proper in the public interest and to aid in the enforcement of the provisions of the Natural Gas Act that the Commission enter upon a hearing concerning the lawfulness of the said proposed changes, and that Supplement No. 2 to Texas' FPC Gas Rate Schedule No. 125 and Supplement No. 4 to Texas' FPC Gas Rate Schedule No. 126 be suspended and the use thereof deferred as hereinafter ordered.

The Commission orders:

(A) Pursuant to the authority of the Natural Gas Act, particularly sections 4 and 15 thereof, the Commission's rules of practice and procedure and the regulations under the Natural Gas Act (18 CFR, Ch. I), a public hearing be held upon a date to be fixed by notice from the Secretary concerning the lawfulness of the proposed increased rates and charges contained in the aforementioned supplements.

(B) Pending such hearing and decision thereon, said supplements be and they are each hereby suspended and the use thereof deferred until June 8, 1959, and thereafter until such further time as they are made effective in the manner prescribed by the Natural Gas Act.

(C) Neither the supplements hereby suspended, nor the rate schedules sought to be altered thereby, shall be changed until this proceeding has been disposed of or until the periods of suspension have expired, unless otherwise ordered by the Commission.

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

By the Commission.

[SEAL] JOSEPH H. GUTRIDE, *Secretary.*

[F.R. Doc. 59-310; Filed, Jan. 13, 1959; 8:46 a.m.]

[Docket No. G-17423]

PLACID OIL CO. ET AL.

Order for Hearing and Suspending Proposed Changes in Rate

JANUARY 7, 1959.

The Placid Oil Company (Operator) et al. (Placid) on December 8, 1958, tendered for filing proposed changes in its presently effective rate schedules [1] for the sale of natural gas subject to the jurisdiction of the Commission. The proposed changes which constitute increased rates and charges, are contained in the following designated filings:

Description: Notices of Change, dated December 3, 1958.
Purchaser: H. L. Hunt.
Rate schedule designation: Supplement No. 5 to Placid's FPC Gas Rate Schedule No. 15. Supplement No. 4 to Placid's FPC Gas Rate Schedule No. 16.
Effective date: January 8, 1959 (effective date is the first day after expiration of the required thirty days' notice).

In support, Placid states that the proposed increases were an integral part of the arm's-length contract transaction between buyer and seller; the price of gas is below the prices of competing fuels; the cost of goods and services have substantially increased over the past few years; the proposed rates do not exceed the current market prices in the respective areas; and the increases are necessary to encourage exploration and development.

The increased rates and charges so proposed have not been shown to be justified, and may be unjust, unreasonable, unduly discriminatory, or preferential, or otherwise unlawful.

The Commission finds: It is necessary and proper in the public interest and to aid in the enforcement of the Natural Gas Act that the Commission enter upon a hearing concerning the lawfulness of the said proposed changes, and that Supplement No. 5 to Placid's FPC Gas Rate Schedule No. 15 and Supplement No. 4 to

[1] Supplements 3 and 4 to Rate Schedule No. 15 and Supplement Nos. 2 and 3 to Rate Schedule 16 are in effect subject to refund in Docket No. G-15370.

Placid's FPC Gas Rate Schedule No. 16 be suspended and the use thereof deferred as hereinafter ordered.

The Commission orders:

(A) Pursuant to the authority of the Natural Gas Act, particularly sections 4 and 15 thereof, the Commission's rules of practice and procedure, and the regulations under the Natural Gas Act (18 CFR Ch. I), a public hearing be held upon a date to be fixed by notice from the Secretary concerning the lawfulness of the proposed increased rates and charges contained in the aforementioned supplements.

(B) Pending such hearing and decision thereon, said supplements be and they are hereby suspended and the use thereof deferred until June 8, 1959, and until such further time as they are made effective in the manner prescribed by the Natural Gas Act.

(C) Neither the supplements hereby suspended nor the rate schedules sought to be altered thereby shall be changed until this proceeding has been disposed of or until the period of suspension has expired, unless otherwise ordered by the Commission.

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

By the Commission (Commissioner Kline dissenting).

[SEAL] JOSEPH H. GUTRIDE, *Secretary.*

[F.R. Doc. 59-311; Filed, Jan. 13, 1959; 8:46 a.m.]

[Docket Nos. G-17424, G-17425]

LAMAR HUNT AND W. H. HUNT

Order for Hearings and Suspending Proposed Changes in Rates

JANUARY 7, 1959.

In the matters of Lamar Hunt, Docket No. G-17424; W. H. Hunt, Docket No. G-17425.

The proposed changes hereinafter designated, which constitute increased rates and charges in presently effective rate schedules for sales of natural gas subject to the jurisdiction of the Commission, have been tendered for filing by the above-named Respondents.[1] In each filing, the purchaser is El Paso Natural Gas Co. and the effective date is January 8, 1959.[2]

Respondent	Rate schedule No.	Supplement No.	Notice of change dated	Date tendered	Rates in effect subject to refund docket No.
Lamar Hunt	1	5	Undated	Dec. 8, 1958	G-14500
W. H. Hunt	1	5	Undated	do	G-14502

In support of the proposed increases, each producer states that its contract was negotiated at arm's length, the sale is an installment sale based on reasonable price adjustments, and the proposed rate is part of the initial rate schedule.

The increased rates and charges so proposed have not been shown to be justified, and may be unjust, unreasonable, unduly discriminatory or preferential, or otherwise unlawful.

The Commission finds: It is necessary and proper in the pubilc interest and to aid in the enforcement of the provisions of the Natural Gas Act that the Commission enter upon hearings concerning the lawfulness of the several proposed changes and that the above-designated supplements be suspended and the use thereof deferred as hereinafter ordered.

The Commission orders:

(A) Pursuant to the authority of the Natural Gas Act, particularly sections 4 and 15 thereof, the Commission's rules of practice and procedure, and the regulations under the Natural Gas Act (18 CFR Ch. I), public hearings be held upon dates to be fixed by notices from the Secretary concerning the lawfulness of the several proposed increased rates and charges contained in the above-designated supplements.

(B) Pending hearing and decision thereon, each of said supplements be and it is hereby suspended and the use thereof deferred until June 8, 1959, and until such further time as it is made effective in the manner prescribed by the Natural Gas Act.

(C) Neither of the supplements hereby suspended, nor the rate schedule sought to be altered thereby, shall be changed until the relevant proceeding has been disposed of or until the applicable period of suspension has expired, unless otherwise ordered by the Commission.

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

By the Commission.

[SEAL] JOSEPH H. GUTRIDE, *Secretary.*

[F.R. Doc. 59-312; Filed, Jan. 13, 1959; 8:46 a.m.]

[Docket No. G-17427]

GLOBE OIL & REFINING CO.

Order for Hearing and Suspending Proposed Change in Rate

JANUARY 7, 1959.

The Globe Oil & Refining Company (Globe) on December 8, 1958, tendered for filing a proposed change in its presently effective rate schedule for the sale of natural gas subject to the jurisdiction of the Commission. The proposed change, which constitutes an increased rate and charge, is contained in the following designated filing:

Description: Notice of Change, dated November 28, 1958.[1]

Purchaser: Colorado Interstate Gas Company.

Rate schedule designation: Supplement No. 3 to Globe's FPC Gas Rate Schedule No. 4.

Effective date: January 8, 1959.[2]

In support of the proposed increased rate, Globe states that the level of renegotiated price is not in excess of the market price for natural gas in the area, that the proposed price is just and reasonable and that the denial of the right to charge and collect such rate would be discriminatory.

The increased rate and charge so proposed has not been shown to be justified, and may be unjust, unreasonable, unduly discriminator, or preferential, or otherwise unlawful.

The Commission finds: It is necessary and proper in the public interest and to aid in the enforcement of the provisions of the Natural Gas Act that the Commission enter upon a hearing concerning the lawfulness of the said proposed change, and that Supplement No. 3 to Globe's FPC Gas Rate Schedule No. 4 be suspended and the use thereof deferred as hereinafter ordered.

The Commission orders:

(A) Pursuant to the authority of the Natural Gas Act, particularly sections 4 and 15 thereof, the Commission's rules of practice and procedure, and the Regulations under the Natural Gas Act (18 CFR Ch. I), a public hearing be held upon a date to be fixed by notice from the Secretary concerning the lawfulness of the proposed increased rate and charge contained in Supplement No. 3 to Globe's FPC Gas Rate Schedule No. 4.

(B) Pending such hearing and decision thereon, said supplement be and it is hereby suspended and the use thereof deferred until June 8, 1959, and until such further time as it is made effective in the manner prescribed by the Natural Gas Act.

(C) Neither the supplement hereby suspended, nor the rate schedule sought to be altered thereby, shall be changed until this proceeding has been disposed of or until the period of suspension has expired, unless otherwise ordered by the Commission.

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

By the Commission.

[SEAL] JOSEPH H. GUTRIDE, *Secretary.*

[F.R. Doc. 59-314; Filed, Jan. 13, 1959; 8:46 a. m.]

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[1] This order does not provide for the consolidation for hearing or disposition of the several matters covered herein, nor should it be so construed.

[2] The stated effective date is the first day after expiration of the required thirty days' notice.

[1] In addition to increasing level of rate, the Notice of Change proposes to cancel Globe's FPC Gas Rate Schedule No. 2 and add its acreage to that covered by FPC Gas Rate Schedule No. 4.

[2] The stated effective date is the first day after expiration of the required 30 days' notice.

[Docket No. G–17426]

SOUTH TEXAS OIL AND GAS CO. AND PETROLEUM MORTGAGE CO.

Order for Hearing and Suspending Proposed Change in Rate

JANUARY 7, 1959.

On December 8, 1958, Petroleum Mortgage Company [1] (Mortgagee) on behalf of South Texas Oil and Gas Company [1] (South Texas), tendered for filing a proposed change in South Texas' presently effective rate schedule for sales of natural gas subject to the jurisdiction of the Commission. The proposed change, which constitutes an increased rate and charge, is contained in the following designated filing:

Description: Notice of Change, Dated December 1, 1958.
Purchaser: Tennessee Gas Transmission Company.
Rate schedule designation: Supplement No. 5 to South Texas' FPC Gas Rate Schedule No. 3.
Effective date: January 8, 1959 (effective date is the first day after expiration of the required thirty days' notice).

In support of the proposed redetermined increase in rate in the Nursery Field, Victoria County, Texas, Mortgagee submitted cost data comprising estimated future costs of producing gas; cited the original contract containing provision for redetermination of the rate and the means adopted by Mortgagee to maintain production.

The increased rate and charge so proposed has not been shown to be justified, and may be unjust, unreasonable, unduly discriminatory, or preferential, or otherwise unlawful.

The Commission finds: It is necessary and proper in the public interest and to aid in the enforcement of the provisions of the Natural Gas Act that the Commission enter upon a hearing concerning the lawfulness of the said proposed change, and that Supplement No. 5 to South Texas' FPC Gas Rate Schedule No. 3 be suspended and the use thereof deferred as hereinafter ordered.

The Commission orders:

(A) Pursuant to the authority of the Natural Gas Act, particularly sections 4 and 15 thereof, the Commission's rules of practice and procedure, and the regulations under the Natural Gas Act (18 CFR Ch. I), a public hearing be held upon a date to be fixed by notice from the Secretary concerning the lawfulness of the proposed increased rate and charge contained in Supplement No. 5 to South Texas' FPC Gas Rate Schedule No. 3.

(B) Pending such hearing and decision thereon, said supplement be and it is hereby suspended and the use thereof deferred until June 8, 1959, and until such further time as it is made effective in the manner prescribed by the Natural Gas Act.

(C) Neither the supplement hereby suspended, nor the rate schedule sought to be altered thereby, shall be changed until this proceeding has been disposed of or until the period of suspension has expired, unless otherwise ordered by the Commission.

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

By the Commission.

[SEAL] JOSEPH H. GUTRIDE, *Secretary.*

[F.R. Doc. 59–313; Filed, Jan. 13, 1959; 8:46 a.m.]

[1] Voluntary petition in bankruptcy by South Texas Oil and Gas Company in the United States District Court for the Southern District of Texas, was filed January 1958. Petroleum Mortgage Company is mortgagee in possession and operator of subject properties by court order.

[Docket No. G–17428]

EDWIN L. COX

Order for Hearing and Suspending Proposed Changes in Rates

JANUARY 7, 1959.

Edwin L. Cox (Cox), on December 8, 1958, tendered for filing proposed changes in its presently effective rate schedules for the sale of natural gas subject to the jurisdiction of the Commission. The proposed changes, which constitute increased rates and charges, are contained in the following designated filings:

Description: [1] Contract, dated November 18, 1958. Two Notices of Change, dated November 26, 1958.
Purchaser: Colorado Interstate Gas Company.
Rate schedule designation: Cox's FPC Gas Rate Schedule No. 24. Supplement No. 1 to Cox's FPC Gas Rate Schedule No. 24. Supplement No. 2 to Cox's FPC Gas Rate Schedule No. 24.
Effective date: [2] January 8, 1959.

In support of the proposed renegotiated rate increases, Cox cites the renegotiation and redetermination provisions of the contracts proposed to be superseded and states that the price proposed is not above the prevailing price in the general market area.

The increased rates and charges so proposed have not been shown to be justified, and may be unjust, unreasonable, unduly discriminatory or preferential, or otherwise unlawful.

The Commission finds: It is necessary and proper in the public interest and to aid in the enforcement of the provisions of the Natural Gas Act that the Commission enter upon a hearing concerning the lawfulness of the said proposed changes, and that Cox's FPC Gas Rate Schedule No. 24 and Supplement Nos. 1 and 2 thereto be suspended and the use thereof deferred as hereinafter ordered.

The Commission orders:

(A) Pursuant to the authority of the Natural Gas Act, particularly sections 4 and 15 thereof, the Commission's rules of practice and procedure, and the regulations under the Natural Gas Act (18 CFR Ch. I), a public hearing be held upon a date to be fixed by notice from the Secretary concerning the lawfulness of the proposed increased rates and charges contained in Cox's FPC Gas Rate Schedule No. 24 and Supplements Nos. 1 and 2 thereto.

(B) Pending such hearing and decision thereon, said rate schedule and supplements be and they hereby are suspended and the use thereof deferred until June 8, 1959, and until such further time as they are made effective in the manner prescribed by the Natural Gas Act.

(C) Neither the rate schedule nor the supplements hereby suspended, nor the rate schedules sought to be altered thereby, shall be changed until this proceeding has been disposed of or until the period of suspension has expired, unless otherwise ordered by the Commission.

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

By the Commission.

[SEAL] JOSEPH H. GUTRIDE, *Secretary.*

[F.R. Doc. 59–315; Filed Jan. 13, 1959; 8:46 a.m.]

[1] In addition to increasing the level of rate, the instant filings propose to supersede Cox's FPC Gas Rate Schedule Nos. 7, 9 and 23.

[2] The stated effective date is the first day after expiration of the required 30 days' notice.

[Docket No. G–16788]

WHEELER GAS CO.

Notice of Application and Date of Hearing

JANUARY 8, 1959.

Take notice that on October 27, 1958, Wheeler Gas Company (Applicant) filed in Docket No. G–16788 an application pursuant to section 7(c) of the Natural Gas Act for a certificate of public convenience and necessity authorizing the continued operation of Applicant's existing interstate natural gas pipeline facilities, consisting of a total of 38 miles of 2- to 6-inch transmission pipeline and four compressor stations with a total of 230 horsepower used to transport gas produced in the East Panhandle Field in Texas for retail distribution in the City of Wheeler and the Villages of Allison and Briscoe, all in Texas; and a 4-inch pipeline extending from Allison, Texas, east to the Oklahoma state line where Applicant delivers and sells gas to Reydon Gas Company (Reydon) for resale and distribution by Reydon in the Town of Reydon, Oklahoma, all as more fully set forth in the application which is on file with the Commission and open to public inspection.

Applicant has been in operation since 1926. Its sales of natural gas have averaged approximately 68,427 Mcf per year over the past 5 years, of which 9,459 Mcf were sold in interstate commerce to Reydon. It appears that earlier authorization for its operation has not been sought from this Commission by Applicant because of belief that the minor nature of said operations did not require such authorization.

This matter is one that should be disposed of as promptly as possible under the applicable rules and regulations and to that end:

Take further notice that, 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 will be held on February 12, 1959, at 9:30 a.m. (e.s.t.), in a Hearing Room of the Federal Power Commission, 441 G Street NW., Washington, D.C., concerning the matters involved in and the issues presented by such application: *Provided, however,* That the Commission may, after a non-contested hearing, dispose of the proceedings pursuant to the provisions of § 1.30(c) (1) or (2) of the Commission's rules of practice and procedure. Under the procedure herein provided for, unless otherwise advised, it will unnecessary for Applicant to appear or be represented at the hearing.

Protests or petitions to intervene may be filed with the Federal Power Commission, Washington 25, D.C., in accordance with the rules of practice and procedure (18 CFR 1.8 or 1.10) on or before January 30, 1959. Failure of any party to appear at and participate in the hearing shall be construed as waiver of and concurrence in omission herein of the intermediate decision procedure in cases where a request therefor is made.

[SEAL] JOSEPH H. GUTRIDE, *Secretary.*

[F.R. Doc. 59-342; Filed, Jan. 13, 1959; 8:50 a.m.]

[Docket No. G-16985]

OHIO FUEL GAS CO.

Notice of Application and Date of Hearing

JANUARY 8, 1959.

Take notice that on November 17, 1958, The Ohio Fuel Gas Company (Applicant) filed in Docket No. G-16985 an application pursuant to section 7(c) of the Natural Gas Act for a certificate of public convenience and necessity authorizing the continuance of natural gas service to The Dayton Power and Light Company (Dayton) through existing delivery points, not all of which have been covered by certificate authorization. Dayton is an existing resale customer of Applicant, purchasing natural gas at some 84 different points at Dayton and in 13 counties in western Ohio, all of which are listed and described in the application herein which is on file with the Commission and open to public inspection.

The purpose of the subject application is to insure that proper authorization from this Commission exists as to all of Applicant's points of delivery to Dayton.

This matter is one that should be disposed of as promptly as possible under the applicable rules and regulations and to that end:

Take further notice that, 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 will be held on February 12, 1959, at 9:30 a.m., e.s.t., in a Hearing Room of the Federal Power Commission, 441 G Street, NW., Washington, D.C., concerning the matters involved in and the issues presented by such application: *Provided, however,* That the Commission may, after a non-contested hearing, dispose of the proceedings pursuant to the provisions of § 1.30(c) (1) or (2) of the Commission's rules of practice and procedure. Under the procedure herein provided for, unless otherwise advised, it will be unnecessary for Applicant to appear or be represented at the hearing.

Protests or petitions to intervene may be filed with the Federal Power Commission, Washington 25, D.C., in accordance with the rules of practice and procedure (18 CFR 1.8 or 1.10) on or before January 30, 1959. Failure of any party to appear at and participate in the hearing shall be construed as waiver of and concurrence in omission herein of the intermediate decision procedure in cases where a request therefor is made.

[SEAL] JOSEPH H. GUTRIDE, *Secretary.*

[F.R. Doc. 59-343; Filed, Jan. 13, 1959; 8:50 a.m.]

[Docket No. G-17269, etc.]

AMERICAN PETROFINA COMPANY OF TEXAS ET AL.

Order for Hearings and Suspending Proposed Changes in Rates

JANUARY 7, 1959.

In the matter of American Petrofina Company of Texas et al., Docket No. G-17269 et al.; N. C. Ginther et al., Docket No. G-17281; John F. Merrick (Operator) et al., Docket No. G-17273.

In the Order For Hearings and Suspending Proposed Changes In Rates issued December 30, 1958 and published in the FEDERAL REGISTER on January 7, 1959 (24 F.R. 178-179), lines 16 and 75 the words "N. C. Ginter et al." should be corrected to read "N. C. Ginther et al." also line 7 the words "John G. Merrick (Operator) et al." should be corrected to read "John F. Merrick (Operator) et al.".

[SEAL] JOSEPH H. GUTRIDE, *Secretary.*

[F.R. Doc. 59-344; Filed, Jan. 13, 1959; 8:50 a.m.]

[Docket No. G-17429]

PHILLIPS PETROLEUM CO.

Order for Hearing and Suspending Proposed Changes in Rates

JANUARY 8, 1959.

Phillips Petroleum Company (Phillips), on December 10, 1958, tendered for filing two proposed changes in its presently effective rate schedules for sales of natural gas subject to the jurisdiction of the Commission. The proposed changes, which constitute increased rates and charges are contained in the following designated filings:

Description: Notices of Change, dated December 8, 1958.

Purchaser: Natural Gas Pipeline Company of America.

Rate schedule designations: Supplement No. 5 to Phillips' FPC Gas Rate Schedule No. 257. Supplement No. 5 to Phillips' FPC Gas Rate Schedule No. 298.

Effective date: January 23, 1959 (effective date is that proposed by Phillips).

In support of the proposed periodic rate increases, Phillips cites the contractual provisions and states that the increased prices were agreed upon following arm's-length bargaining, will not, to its knowledge, serve to trigger any favored nation increases and are in line with other prices being charged for gas in the area.

The increased rates and charges so proposed have not been shown to be justified, and may be unjust, unreasonable, unduly discriminatory, or preferential, or otherwise unlawful.

The Commission finds: It is necessary and proper in the public interest and to aid in the enforcement of the provisions of the Natural Gas Act that the Commission enter upon a hearing concerning the lawfulness of the proposed changes, and that the designated supplements to Phillips' FPC Gas Rate Schedules be suspended and the use thereof deferred as hereinafter ordered.

The Commission orders:

(A) Pursuant to the authority of the Natural Gas Act, particularly sections 4 and 15 thereof, the Commission's rules of practice and procedure, and the regulations under the Natural Gas Act (18 CFR Ch. I), a public hearing shall be held upon a date to be fixed by notice from the Secretary concerning the lawfulness of the proposed increased rates and charges contained in Supplement No. 5 to Phillips' FPC Gas Rate Schedule No. 257 and Supplement No. 5 to Phillips' FPC Gas Rate Schedule No. 298.

(B) Pending such hearing and decision thereon, the supplements are each hereby suspended and the use thereof deferred until June 23, 1959, and until such further time as each is made effective in the manner prescribed by the Natural Gas Act.

(C) Neither the supplements hereby suspended nor the rate schedules sought to be altered thereby shall be changed until this proceeding has been disposed of or until the period of suspension has expired, unless otherwise ordered by the Commission.

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

By the Commission.

[SEAL] JOSEPH H. GUTRIDE, *Secretary.*

[F.R. Doc. 59-345; Filed, Jan. 13, 1959; 8:50 a.m.]

[Docket No. G-17430]

TEXAS CO. ET AL.

Order for Hearing and Suspending Proposed Change in Rate

JANUARY 8, 1959.

On December 11, 1958, The Texas Company (Operator) et al. (Texas) tendered for filing a proposed change in its presently effective rate schedule for the sale of natural gas subject to the jurisdiction of the Commission. The proposed change, which constitutes an increased rate and charge, is contained in the following designated filing:

Description: Notice of Change, undated.
Purchaser: Natural Gas Pipeline Company of America.
Rate schedule designation: Supplement No. 18 to Texas' FPC Gas Rate Schedule No. 133.
Effective date: January 23, 1959 (effective date is the date proposed by Texas).

In support of the proposed periodic rate increase Texas cites the pertinent pricing provisions of the contract, states that the increased prices thereunder were provided to compensate seller because of the increasing costs of development, operation and maintenance and refers to certain Exhibits submitted in Docket No. G-8969.

The increased rate and charge so proposed has not been shown to be justified, and may be unjust, unreasonable, unduly discriminatory, or preferential, or otherwise unlawful.

The Commission finds: It is necessary and proper in the public interest and to aid in the enforcement of the provisions of the Natural Gas Act that the Commission enter upon a hearing concerning the lawfulness of the said proposed change, and that Supplement No. 18 to Texas' FPC Gas Rate Schedule No. 133 be suspended and the use thereof deferred as hereinafter ordered.

The Commission orders:

(A) Pursuant to the authority of the Natural Gas Act, particularly sections 4 and 15 thereof, the Commission's rules of practice and procedure, and the regulations under the Natural Gas Act (18 CFR Ch. I), a public hearing be held upon a date to be fixed by notice from the Secretary concerning the lawfulness of the proposed increased rate and charge contained in Supplement No. 18 to Texas' FPC Gas Rate Schedule No. 133.

(B) Pending such hearing and decision thereon, said supplement be and it is hereby suspended and the use thereof deferred until June 23, 1959, and until such further time as it is made effective in the manner prescribed by the Natural Gas Act.

(C) Neither the supplement hereby suspended nor the rate schedule sought to be altered thereby shall be changed until this proceeding has been disposed of or until the period of suspension has expired, unless otherwise ordered by the Commission.

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

By the Commission.

[SEAL] JOSEPH H. GUTRIDE, *Secretary.*

[F.R. Doc. 59-346; Filed, Jan. 13, 1959; 8:50 a.m.]

SECURITIES AND EXCHANGE COMMISSION

[File No. 70-3752]

SOUTHERN CO. ET AL.

Notice of Proposed Issuance and Sale of Common Stock at Competitive Bidding by Parent and Intrasystem Issuances and Acquisitions of Common Stock

JANUARY 7, 1959.

In the matter of The Southern Company, Alabama Power Company, Georgia Power Company, Gulf Power Company, Mississippi Power Company, Southern Electric Generating Company, File No. 70-3752.

Notice is hereby given that The Southern Company ("Southern"), a registered holding company, and its direct public-utility subsidiaries, Alabama Power Company ("Alabama"), Georgia Power Company ("Georgia"), Gulf Power Company ("Gulf"), Mississippi Power Company ("Mississippi") and its indirect subsidiary, Southern Electric Generating Company ("SEGCO"), have filed with this Commission a joint application-declaration, pursuant to the Public Utility Holding Company Act of 1935 ("Act"). Applicants-declarants have designated sections 6(a), 6(b), 7, 9(a), 10, and 12(f) of the Act and Rules 43 and 50 thereunder as applicable to the proposed transactions which are summarized as follows:

Southern proposes to issue and sell, early in 1959, up to 1,350,000 shares of its common stock, par value $5 per share, pursuant to the competitive bidding requirements of Rule 50 under the Act. The precise number of shares has not yet been determined but is expected to be in an amount estimated to result in aggregate cash proceeds of approximately $43,750,000.

The proceeds from the sale of common stock together with treasury funds are to be used by Southern to pay its short-term bank loans amounting to $6,000,000, at December 31, 1958, and to purchase shares of the common stocks, without par value, which the subsidiaries propose to issue and sell at $100 per share as follows: 165,000 shares of the common stock of Alabama and of Georgia for an aggregate of $33,000,000; 20,000 shares of common stock of Gulf and 30,000 shares of common stock of Mississippi for an aggregate of $5,000,000.

The funds thus obtained by these subsidiaries are to be used for construction purposes except that Alabama and Georgia, each, propose to use $9,000,000 to purchase 90,000 shares of the common stock of SEGCO for an aggregate of $18,000,000. SEGCO proposes to use the proceeds from the sale of its shares of common stock to pay a portion of its outstanding short-term bank loans and to continue the construction of its steam electric generating plant and its coal mining facilities, to acquire additional coal reserves and for other corporate purposes.

Alabama, Georgia, Gulf and SEGCO have filed applications with their respective State commissions for authority to issue and sell their shares of common stock and copies of the orders entered in respect thereof are to be supplied by amendment. It is represented that no other commission other than this Commission has jurisdiction over said transactions and that no State or Federal commission other than this Commission has jurisdiction over the proposed issuance and sale of common stock by Southern and Mississippi.

The estimated fees and expenses to be paid in connection with the proposed transactions are to be supplied by amendment.

Notice is further given that any interested person may, not later than January 26, 1959 request the Commission in writing that a hearing be held in respect of the joint application-declaration, stating the nature of his interest, the reasons for such request, and the issues of fact or law which he desires to controvert, or he may request that he be notified if the Commission orders a hearing thereon. Any such request should be addressed: Secretary, Securities and Exchange Commission, Washington 25, D.C. At any time after said date, the Commission may grant and permit to become effective the joint application-declaration, as filed or as it may be amended, pursuant to the provisions of Rule 23 of the rules and regulations promulgated under the Act, or the Commission may grant exemption from its rules as provided in Rules 20 and 100 thereof or take such other action as it deems appropriate.

By the Commission.

[SEAL] ORVAL L. DUBOIS, *Secretary.*

[F.R. Doc. 59-318; Filed, Jan. 13, 1959; 8:47 a.m.]

FEDERAL RESERVE SYSTEM

FIRST VIRGINIA CORP.

Order Approving Application for Prior Approval Under Bank Holding Company Act

In the matter of the application of The First Virginia Corporation for prior approval of acquisition of voting shares of Old Dominion Bank.

There having come before the Board of Governors pursuant to section 3(a)(2) of the Bank Holding Company Act of 1956 (12 U.S.C. 1843) and section 4(a)(2) of the Board's Regulation Y (12 CFR 222.4(a)(2)), an application on behalf of The First Virginia Corporation, whose

principal office is in Arlington, Virginia, for the Board's prior approval of the acquisition of from 51 to 92 percent of the 40,500 outstanding voting shares of Old Dominion Bank, Arlington, Virginia; a Notice of Tentative Decision referring to a Tentative Statement on said application having been published in the FEDERAL REGISTER on December 9, 1958; the said notice having provided interested persons an opportunity, before issuance of the Board's final order, to file objections or comments upon the facts stated and the reasons indicated in the Tentative Statement; and the time for filing such objections and comments having expired and no such objections or comments having been filed;

It is hereby ordered, For the reasons set forth in the Board's Statement[1] of this date, that the said application be and hereby is granted, and the acquisition by The First Virginia Corporation of from 51 to 92 percent of the 40,500 outstanding voting shares of Old Dominion Bank, Arlington, Virginia, is hereby approved, provided that such acquisition is completed within three months from the date hereof.

Dated at Washington, D.C., this 7th day of January, 1959.

By order of the Board of Governors.

[SEAL] MERRITT SHERMAN, *Secretary.*

[F.R. Doc. 59-347; Filed, Jan. 13, 1959; 8:50 a.m.]

OFFICE OF CIVIL AND DEFENSE MOBILIZATION

NORTH CAROLINA

Notice of Major Disaster

Pursuant to the authority vested in me by the President under Executive Order 10427 of January 16, 1953, Executive Order 10737 of October 29, 1957, Executive Order 10773 of July 1, 1958, and Executive Order 10782 of September 6, 1958 (18 F.R. 407, 22 F.R. 8799, 23 F.R. 5061 and 23 F.R. 6971); by virtue of the act of September 30, 1950, entitled "An Act to authorize Federal Assistance to States and local governments in major disasters, and for other purposes" (42 U.S.C. 1855–1855g), as amended; and in furtherance of a declaration by the President in his letter to me dated October 1, 1958, and amended by the President on November 7, 1958, reading in part as follows:

I hereby determine the damage in the various areas of North Carolina, adversely affected by Hurricane Helene, to be of sufficient severity and magnitude to warrant disaster assistance by the Federal Government to supplement State and local efforts.

I hereby determine the damage in various areas within the State of North Carolina caused by a severe storm during the period of October 19–22, 1958, to be of sufficient severity and magnitude to warrant Federal assistance to supplement State and local efforts.

Therefore, under authority of Public Law 875, 81st Congress, as amended, I hereby amend my declaration of "major disaster" in the State of North Carolina, dated October 1, 1958, to include such additional damage.

I do hereby determine the following counties in the State of North Carolina to have been adversely affected by the catastrophe declared a major disaster by the President in his declaration of October 1, 1958, and his amendment of November 7, 1958:

Beaufort, Brunswick, Camden, Cateret, Chowan, Columbus, Craven, Currituck, Dare, Duplin, Hyde, Jones, New Hanover, Onslow, Pamlico, Pasquotank, Pender, Perquimans, Tyrrell, and Washington.

Dated: December 23, 1958.

LEO A. HOEGH, *Director.*

[F.R. Doc. 59-305; Filed, Jan. 13, 1959; 8:45 a.m.]

[1] Filed as part of the original document. Copies available upon request to the Board of Governors of the Federal Reserve System, Washington 25, D.C., or to any Federal Reserve Bank.

INTERSTATE COMMERCE COMMISSION

[Notice 251]

MOTOR CARRIER APPLICATIONS

JANUARY 9, 1959.

The following applications are governed by the Interstate Commerce Commission's special rules governing notice of filing of applications by motor carriers of property or passengers and by brokers under sections 206, 209, and 211 of the Interstate Commerce Act and certain other procedural matters with respect thereto.

All hearings will be called at 9:30 o'clock a.m., United States standard time, unless otherwise specified.

APPLICATIONS ASSIGNED FOR ORAL HEARING OR PRE-HEARING CONFERENCE

MOTOR CARRIERS OF PROPERTY

No. MC 136 (Sub No. 1) (Republication), filed October 20, 1958. Applicant: LEROY G. LOOMIS, CHARLES G. LOOMIS, WAYNE L. LOOMIS, DONALD E. LOOMIS, and HAROLD R. LOOMIS, doing business as LOOMIS AND SONS, R.F.D. No. 1, Onawa, Iowa. Applicant's attorney: Wallace W. Huff, 310–314 Security Bank Building, Sioux City 1, Iowa. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Prefabricated wood buildings, poultry and livestock feeders, commercial livestock and poultry feeds*, and *rejected or returned buildings*, between Onawa, Iowa, and points in Nebraska. Applicant is authorized to conduct operations in Iowa and Nebraska.

HEARING: February 24, 1959, at the Warrior Hotel, Sioux City, Iowa, before Joint Board No. 138.

No. MC 964 (Sub No. 8), filed October 31, 1958. Applicant: ORVILLE GRAGG, doing business as GRAGG TRUCK LINE, Valley Falls, Kans. Applicant's attorney: John E. Jandera, 641 Harrison Street, Topeka, Kans. Authority sought to operate as a *common carrier*, by motor vehicle, over regular routes, transporting: *General commodities*, except those of unusual value, Class A and B explosives, household goods as defined by the Commission, commodities in bulk and commodities requiring special equipment, between Valley Falls, Kans., and Holton, Kans.: from Valley Falls over Kansas Highway 16 to Holton, and return over the same route, serving no intermediate points. Applicant is authorized to conduct operations in Kansas and Missouri.

HEARING: March 5, 1959, at the Hotel Kansan, Topeka, Kans., before Joint Board No. 52.

No. MC 4405 (Sub No. 317), filed October 30, 1958. Applicant: DEALERS TRANSIT, INC., 12601 South Torrence Avenue, Chicago 33, Ill. Applicant's attorney: James W. Wrape, Sterick Building, Memphis, Tenn. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Trailers, semi-trailers* and *trailer and semi-trailer chassis*, other than house trailers and mobile homes, in initial movements via truckaway and driveaway method, and *truck and trailer bodies*, from Mansfield, La., to points in the United States except points in Georgia, North Carolina, and South Carolina; *truck-tractors*, in secondary movements, via driveaway method only when drawing trailers moving in initial movements in driveaway method, and *trucks*, in secondary movements via driveaway method, from Mansfield, La., to points in Arizona, Nevada, Oregon, and Vermont. Applicant is authorized to conduct operations throughout the United States.

HEARING: February 19, 1959, at the Baker Hotel, Dallas, Tex., before Examiner Donald R. Sutherland.

No. MC 4405 (Sub No. 325), filed January 2, 1959. Applicant: DEALERS TRANSIT, INC., 12601 South Torrence Avenue, Chicago 33, Ill. Applicant's attorney: James W. Wrape, Sterick Building, Memphis, Tenn. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: (1) *trailers*, other than house trailers and mobile homes, in initial movements in truckaway and driveaway service, from Trexlertown and Wilkes Barre, Pa., to points in the United States; and (2) *truck-tractors*, in secondary movements in driveaway service, only when drawing trailers moving in initial movements in driveaway service, from Trexlertown and Wilkes Barre, Pa., to points in Arizona, Nevada, Oregon, and Vermont. Applicant is authorized to conduct operations throughout the United States.

HEARING: February 3, 1959, at the Offices of the Interstate Commerce Commission, Washington, D.C., before Examiner Charles H. Riegner.

No. MC 5470 (Sub No. 11), filed November 28, 1958. Applicant: ERSKINE & SONS, INC., R. D. No. 2, Lowellville, Ohio. Applicant's attorney: Donald F. Billett, 508 Realty Building, Youngstown, Ohio. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Bulk commodities*, transported in dump trucks, from, or to and between points in Ohio, Alabama, Delaware, Illinois, In-

diana, Iowa, Kentucky, Maryland, Michigan, Missouri, New Jersey, New York, Pennsylvania, South Carolina, Tennessee, Virginia, West Virginia, and Florida. Applicant is authorized to conduct operations in Kentucky, New York, Ohio, Pennsylvania, and West Virginia.

HEARING: February 24, 1959, at 346 Broadway, New York, N.Y., before Examiner David Waters.

No. MC 6150 (Sub No. 8), (Republication) filed October 27, 1958. Applicant: GEORGE B. DUNN, 602 West Randolph, Enid, Okla. Applicant's attorney: J. William Townsend, 641 Harrison Street, Topeka, Kans. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Glassware, including fruit jars, fruit jar tops, jelly glasses, caps and lids*, (1) from Sand Springs, Okla., and points within 10 miles thereof to Wichita, Kans., and points within 150 miles thereof in Kansas; (2) from Sand Springs, Okla., and points within 10 miles thereof to points in Kansas on and west of U.S. Highway 81, and *empty containers or other such incidental facilities* (not specified) used in transporting the above commodities on return over the above routes. Applicant is authorized to conduct operations in Kansas, Oklahoma, Texas, Arkansas, and Louisiana.

NOTE: Applicant requests that all duplicating authority be eliminated.

HEARING: February 27, 1959, at the Hotel Kansan, Topeka, Kans., before Joint Board No. 39.

No. MC 7768 (Sub No. 12), filed December 8, 1958. Applicant: A. J. WEIGAND, INC., 1008 W. Tuscarawas Avenue, Dover, Ohio. Applicant's attorney: Richard H. Brandon, Hartman Building, Columbus 15, Ohio. Authority sought to operate as a *contract or common carrier*, by motor vehicle, over irregular routes, transporting: *Firebrick* and *firebrick shapes*, from the site of the plant of the Columbia Firebrick Company, Dover Township, Tuscarawas County, Ohio, to points in Indiana, Illinois, the lower peninsula of Michigan Pennsylvania, New York, that part of Kentucky on and north of a line beginning at Louisville, Ky., thence along U.S. Highway 60 to junction U.S. Highway 460 near Mt. Sterling, Ky., thence along U.S. Highway 460 to junction U.S. Highway 119 near Pikeville, Ky., thence along U.S. Highway 119 to the Kentucky-West Virginia State line, and that part of West Virginia on, north and west of a line beginning at the Kentucky-West Virginia State line, thence along U.S. Highway 119 to junction U.S. Highway 50 near Grafton, W. Va., thence along U.S. Highway 50 to the West Virginia-Maryland State line, including points on the portions of the highways specified; and *used pallets, damaged, refused or rejected shipments* of the commodities specified in this appliction, *materials* and *supplies* used in the manufacture and shipping of firebrick and firebrick shapes, on return. Applicant is authorized to conduct operations in Connecticut, Delaware, Illinois, Indiana, Kentucky, Maryland, Massachusetts, Michigan, New Jersey, New York, Ohio, Pennsylvania, Rhode Island, and West Virginia.

NOTE: A proceeding has been instituted under section 212(c) of the Interstate Commerce Act to determine whether applicant's status is that of a contract or common carrier, assigned Docket No. MC 7768 (Sub No. 11).

HEARING: February 25, 1959, at the New Post Office Building, Columbus, Ohio, before Examiner Allen W. Hagerty.

No. MC 22278 (Sub No. 4), filed October 31, 1958. Applicant: TAKIN BROS. FREIGHT LINE, INC., 100 East 10th Street, Waterloo, Iowa. Applicant's attorney: Charles B. Myers, 2106 Field Building, Chicago 3, Ill. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *General commodities, including machinery requiring special equipment*, but excluding those of unusual value, Class A and B explosives, household goods as defined by the Commission, and commodities in bulk, between Mason City, Iowa, and Lake Mills, Iowa, from Mason City over U.S. Highway 18 to junction U.S. Highway 69, thence over U.S. Highway 69 to Lake Mills, and return over the same route, serving no intermediate points. Applicant is authorized to conduct operations in Illinois, Indiana, and Iowa.

HEARING: February 20, 1959, at the Federal Office Building, Fifth and Court Avenues, Des Moines, Iowa, before Joint Board No. 92.

No. MC 22619 (Sub. No. 10), filed November 24, 1958. Applicant: PULLEY FREIGHT LINES, INC., East 24th and Easton Boulevard, Des Moines, Iowa. Applicant's representative: William B. Landau, 1307 East Walnut Street, Des Moines 16, Iowa. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Canned goods*, from Oregon and Morrison, Ill., to points in Iowa. Applicant is authorized to conduct operations in Iowa, Kansas, Missouri, Wisconsin, Nebraska, Minnesota, Illinois, Indiana, and South Dakota.

NOTE: Applicant states it seeks no duplication of its present authority; a proceeding has been instituted under section 212(c) in No. MC 22619 (Sub No. 9), to determine whether applicant's status is that of a contract or common carrier.

HEARING: February 20, 1959, at the Federal Office Building, Fifth and Court Avenues, Des Moines, Iowa, before Joint Board No. 54.

No. MC 22964 (Sub No. 2), filed November 24, 1958. Applicant: GENE KELLY MOVING & STORAGE, INC., 50 Stone Avenue, Brooklyn, N.Y. Applicant's attorney: Edward M. Alfano, 36 West 44th Street, New York 36, N.Y. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Household goods*, as defined by the Commission, between New York, N.Y., on the one hand, and, on the other, points in Maine, New Hampshire and Vermont. Applicant is authorized to transport household goods between New York, N.Y., and points in New York, Connecticut, Maryland, Massachusetts, New Jersey, Pennsylvania, and Rhode Island.

HEARING: February 20, 1959, at 346 Broadway, New York, N.Y., before Examiner David Waters.

No. MC 26120 (Sub No. 2), filed December 10, 1958. Applicant: GEORGE L. HOOKER, Tuscarawas Road, Uhrichsville, Ohio. Applicant's attorney: Richard H. Brandon, Hartman Building, Columbus 15, Ohio. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: (1) *Materials* used in the manufacture and processing of Vitrified Clay Sewer Pipe and Fittings, from Diamond, Uhrichsville, and Akron, Ohio, to Fort Lauderdale, Fla., and *empty containers or other such incidental facilities* (not specified) used in transporting the above commodities on return; (2) *machinery, machinery parts, dies* and *forms* used in the manufacture of concrete pipe, between Diamond, and Uhrichsville, Ohio, on the one hand, and, on the other, Ft. Lauderdale, Fla. Applicant is authorized to conduct operations in Ohio, Pennsylvania, West Virginia, and Florida.

HEARING: February 27, 1959, at the New Post Office Building, Columbus, Ohio, before Examiner Allen W. Hagerty.

No. MC 27962 (Sub No. 14), filed November 12, 1958. Applicant: CRAUN TRANSPORTATION, INC., Emma Street, Bettsville, Ohio. Applicant's attorney: Taylor C. Burneson, 3510 Leveque-Lincoln Tower, Columbus 15, Ohio. Authority sought to operate as a *contract or common carrier*, by motor vehicle, over irregular routes, transporting: *Lime, limestone*, and *limestone products*, from Carey and Broken Sword (Spore), Ohio to points in Michigan. Applicant is authorized to conduct operations in Illinois, Indiana, Kentucky, Ohio, and Michigan.

NOTE: Applicant indicates Carey is in Wyandot County, and Broken Sword (also known as Spore) is in Crawford County. A proceeding has been instituted under section 212(c) of the Interstate Commerce Act to determine whether applicant's status is that of a contract or common carrier, assigned Docket No. MC 27962 (Sub No. 14).

HEARING: March 3, 1959, at the New Post Office Building, Columbus, Ohio, before Joint Board No. 57, or, if the Joint Board waives its right to participate, before Examiner Allen W. Hagerty.

No. MC 29130 (Sub No. 86), filed October 8, 1958. Applicant: THE ROCK ISLAND MOTOR TRANSIT COMPANY, a Corporation, 139 West Van Buren Street, Chicago, Ill. Applicant's attorneys: A. B. Rowland, J. H. Martin, and J. G. Fletcher, 500 Bankers Trust Building, Des Moines, Iowa. Authority sought to operate as a *common carrier*, by motor vehicle, over regular routes, transporting: *General commodities, including Class A and B explosives*, except nitroglycerine, but excluding commodities of unusual value, household goods as defined by the Commission, commodities in bulk, and those requiring special equipment, (1) between Ames, Iowa, and Albert Lea, Minn., from Ames over U.S. Highway 69 to junction Iowa Highway 72, thence over Iowa Highway 72 to Dows, Iowa, thence return over Iowa Highway 72 to junction U.S. Highway 69, thence over U.S. Highway 69 to junc-

tion Iowa Highway 262, thence over Iowa Highway 262 to Galt, Iowa, thence return over Iowa Highway 262 to junction U.S. Highway 69, thence over U.S. Highway 69 to junction Iowa Highway 3, thence over Iowa Highway 3 to Clarion, Iowa, thence return over Iowa Highway 3 to junction U.S. Highway 69, thence over U.S. Highway 69 to the northern junction of Iowa Highway 3, thence over Iowa Highway 3 to Rowan, Iowa, thence return over Iowa Highway 3 to junction U.S. Highway 69, thence over U.S. Highway 69 to junction Iowa Highway 179, thence over Iowa Highway 179 to Klemme, Iowa, thence return over Iowa Highway 179 to junction U.S. Highway 69, thence over U.S. Highway 69 via Garner and Miller, Iowa, to Albert Lea, and return over the same route, serving the intermediate points of Dows, Galt, Clarion, Rowan, Belmond, Goodell, Klemme, Garner, Miller, and Forest City, Iowa, and the off-route points of Popejoy and Burdette, Iowa. (2) between junction U.S. Highways 69 and 18 and Mason City, Iowa, over U.S. Highway 18, serving no intermediate points. (3) between Dows, Iowa, and Iowa Falls, Iowa, from Dows over unnumbered highway through Popejoy and Burdette, Iowa, to Iowa Falls, and return over the same route, serving the intermediate points of Popejoy and Burdette, Iowa.

NOTE: Common control may be involved.

HEARING: February 16, 1959, at the Federal Office Building, Fifth and Court Avenues, Des Moines, Iowa, before Joint Board No. 146.

No. MC 29886 (Sub No. 140), filed December 31, 1958. Applicant: DALLAS & MAVIS FORWARDING CO., INC., 4000 West Sample Street, South Bend, Ind. Applicant's attorney: Charles M. Pieroni, same address as applicant. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: (1) *trailers, semi-trailers*, and *trailer and semi-trailer chassis* (other than those designed to be drawn by passenger automobiles), in initial movements in truckaway and driveaway service; (2) *truck-tractors*, in secondary movements by driveaway service only when drawing trailers in initial driveaway service; and (3) *containers, cargo containers, cargo container bodies, cargo container boxes*, and *truck and trailer bodies*, from Spokane, Wash., to points in the United States. Applicant is authorized to conduct operations throughout the United States.

NOTE: Applicant states any duplication of authority to be eliminated.

HEARING: February 3, 1959, in Room 852, U.S. Custom House 610 South Canal Street, Chicago, Ill., before Examiner Harold W. Angle.

No. MC 29955 (Sub No. 14), (Republication) filed November 3, 1958. Applicant: ENGLAND BROS. TRUCK LINE, INC., 300 North Second Street, Fort Smith, Ark. Applicant's attorney: Leroy Hallman, 617 First National Bank Building, Dallas 2, Tex. Authority sought to operate as a *common carrier*, by motor vehicle, over an alternate route, transporting: *General commodities*, except those of unusual value, Class A and B explosives, household goods as defined by the Commission, commodities in bulk, and commodities requiring special equipment, between Dallas, Tex., and Memphis, Tenn., from Dallas over U.S. Highway 67 to Texarkana, Tex.-Ark., thence over U.S. Highway 82 to Waldo, Ark., thence over Arkansas Highway 98 to McNeil, Ark., thence over U.S. Highway 79 to junction U.S. Highway 70, thence over U.S. Highway 70 to Memphis, and return over the same route, serving no intermediate points, as an alternate route for operating convenience only, in connection with applicant's authorized regular route operations between Fort Smith, Ark., and Memphis, Tenn., between Fort Smith, Ark., and Hugo, Okla., and between Dallas, Tex., and Broken Bow, Okla. Applicant is authorized to conduct operations in Arkansas, Missouri, Oklahoma, Tennessee, and Texas.

HEARING: February 20, 1959, at the Baker Hotel, Dallas, Tex., before Joint Board No. 34, or, if the Joint Board waives its right to participate, before Examiner Donald R. Sutherland.

No. MC 30224 (Sub No. 17) filed September 17, 1958. Applicant: TRANSPORT SERVICE, INC., 2d Capitol Street, Yankton, S. Dak. Applicant's attorney: James T. Goetz, 115½ West Third Street, Yankton, S. Dak. Authority sought to operate as a *common carrier* by motor vehicle, over irregular routes, transporting: *Petroleum products*, in bulk, (1) from Sioux City, Iowa, and points within 10 miles thereof to points in Nebraska and Iowa within 50 miles of Sioux City, Iowa; (2) from Columbus, Nebr., to points in South Dakota, and *empty containers or other such incidental facilities* (not specified) used in transporting petroleum products on return over the above specified routes. Applicant is authorized to conduct operations in Kansas, Nebraska, Iowa, and South Dakota.

NOTE: Applicant has submitted a petition to dismiss the authority requested in route 1 for the reason that the applicant already has such authority by reason of Certificate No. MC 30224 as corrected or amended and for the reason that such additional authority is not needed.

HEARING: February 25, 1959, at the Warrior Hotel, Sioux City, Iowa, before Joint Board No. 185.

No. MC 30727 (Sub No. 18), filed December 4, 1958. Applicant: THE BILLY BAKER COMPANY, 1301 Elm Street, Toledo, Ohio. Applicant's attorney: Noel F. George, 44 East Broad Street, Columbus 15, Ohio. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Loose and bulk commodities* (not including liquids), in tank and dump vehicles, from points in Lucas County, Ohio, to points in Indiana and Michigan. Applicant is authorized to conduct operations in Ohio, Michigan, Indiana, New York, and Pennsylvania.

HEARING: March 4, 1959, at the New Post Office Building, Columbus, Ohio, before Joint Board No. 9, or if the Joint Board waives its right to participate, before Examiner Allen W. Hagerty.

No. MC 31438 (Sub No. 12), filed November 3, 1958. Applicant: ROY O. WETZ, doing business as R. O. WETZ TRANSPORTATION, 212 Pike Street, Marietta, Ohio. Applicant's attorney: Noel F. George, 44 East Broad Street, Columbus 15, Ohio. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: (1) *Lumber*, between points in Washington and Perry Counties, Ohio, on the one hand, and, on the other, points in Maryland, North Carolina, South Carolina, Illinois, Indiana, West Virginia, Pennsylvania, and Kentucky; (2) *damaged, defective, rejected or returned shipments* of lumber from the above destination points to the above origin points. Applicant is authorized to conduct operations in Ohio, Illinois, Virginia, Maryland, Pennsylvania, Indiana, New Jersey, New York, and Michigan.

NOTE: Applicant requests that all duplication of authority should be eliminated.

HEARING: February 20, 1959, at the New Post Office Building, Columbus, Ohio, before Examiner Allen W. Hagerty.

No. MC 37578 (Sub No. 18), (Republication) filed November 13, 1958. Applicant: JOSEPH W. TREHAN, INCORPORATED, 715 Mahoning Avenue, Youngstown, Ohio. Applicant's representative: G. H. Dilla, 3350 Superior Avenue, Cleveland 14, Ohio. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Clay products*, from the plant site of American Fire Clay & Products Co., located within 1½ miles of Canfield, Ohio, to Pontiac, Mich., and *empty containers or other such incidental facilities, including empty returned pallets* or other such incidental facilities, including empty returned pallets on return. Applicant is authorized to conduct operations in Pennsylvania, Ohio, West Virginia, Michigan, and Kentucky.

HEARING: March 3, 1959, at the New Post Office Building, Columbus, Ohio, before Joint Board No. 57, or, if the Joint Board waives its right to participate, before Examiner Allen W. Hagerty.

No. MC 37755 (Sub. No. 3), filed November 24, 1958. Applicant: LLOYD GRAHEM, Ozawkie, Kans. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Feed* and *fertilizer*, from Kansas City and St. Joseph, Mo., to Perry, Kans. Applicant is authorized to conduct operations in Kansas, Missouri, and Nebraska.

HEARING: March 3, 1959, at the Hotel Kansan, Topeka, Kans., before Joint Board No. 36.

No. MC 40235 (Sub No. 16), filed October 29, 1958. Applicant: I. R. C. & D. MOTOR FREIGHT, INC., 128 South Second Street, Richmond, Ind. Applicant's attorney: Hector R. Vioni, 205 Medical Arts Building, Richmond, Ind. Authority sought to operate as *a common carrier*, by motor vehicle, transporting: OVER ALTERNATE ROUTES FOR OPERATING CONVENIENCE ONLY, serving no intermediate or off-route points, in connection with applicant's authorized regular route operations: *General commodities*, except those of unusual value, livestock, Class A and B explosives, household goods as defined by the Com-

mission, commodities in bulk, and those requiring special equipment, (A) between Muncie, Ind., and Fort Wayne, Ind., over Indiana Highway 3; (B) between Connersville, Ind., and Indianapolis, Ind., from Connersville over Indiana Highway 44 to junction U.S. Highway 52, thence over U.S. Highway 52 to Indianapolis, and return over the same route; (C) between Cincinnati, Ohio, and Indianapolis, Ind., from Cincinnati over U.S. Highway 52 to junction Indiana Highway 46, thence over Indiana Highway 46 to junction U.S. Highway 421, thence over U.S. Highway 421, to Indianapolis, and return over the same route; (D) between Hamilton, Ohio, and Connersville, Ind., from Hamilton over U.S. Highway 177 to junction Ohio Highway 130, thence over Ohio Highway 130 to junction U.S. Highway 27, thence over U.S. Highway 27 to junction Indiana Highway 44, and thence over Indiana Highway 44 to Connersville, and return over the same route; (E) between Cincinnati, Ohio and Dayton, Ohio, over U.S. Highway 25; (F) between Hamilton, Ohio, and Dayton, Ohio, over Ohio Highway 4; and (G) between Richmond, Ind., and Connersville, Ind., from Richmond over U.S. Highway 27 to junction Indiana Highway 44, thence over Indiana Highway 44 to Connersville, and return over the same route. Applicant is authorized to conduct regular route operations in Indiana and Ohio, and irregular route operations throughout the United States.

NOTE: In proposed alternate route (B) above, the portion between Indianapolis and Rushville, Ind., over U.S. Highway 52 is already contained in applicant's authorized alternate route authorized in MC 40235 between Cincinnati, Ohio and Indianapolis, Ind., over U.S. Highway 52. Proposed routes (B) and (D) above connect at Connersville, Ind.

HEARING: March 11, 1959, at 9:30 o'clock a.m., United States standard time (or 9:30 o'clock a.m., local daylight saving time, if that time is observed), at the U.S. Court Rooms, Indianapolis, Ind.

No. MC 40388 (Sub No. 5), filed November 28, 1958. Applicant: BURNS & SIMMONS, INC., R.F.D. Albany Post Road, Croton-On-Hudson, N.Y. Applicant's attorney: Herbert Burstein, 160 Broadway, New York 38, N.Y. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: (1) *Vinegar*, in bulk, in tank vehicles, (a) from Peekskill, N.Y., to points in Connecticut, Massachusetts, Rhode Island, Baltimore, Md., points in that part of Pennsylvania on and west of a line beginning at the New York-Pennsylvania State line and extending along U.S. Highway 11 to Wilkes-Barre, Pa., and thence along U.S. Highway 222 to the Pennsylvania-Maryland state line; (b) from Baltimore, Md., to Philadelphia, Pa., (c) from Glassboro, N.J., to Baltimore, Md., Peekskill, N.Y., and points in the New York, N.Y., Commercial Zone, as defined by the Commission; (d) from Peach Glen, Pa., to Peekskill, N.Y., and points in the New York, N.Y., Commercial Zone, as defined by the Commission; (e) from Hilton, Holley, Lyons, Lyndonville, and North Rose, N.Y., to Avoca, Pa.; (2) *Yeast slurrage*, in bulk, in tank vehicles, from East Paterson and Orange, N.J., and Philadelphia, Pa., to Peekskill, N.Y.; (3) *Molasses*, in bulk, in tank vehicles, from Philadelphia, Pa., to Peekskill, N.Y.; (4) *Alcohol*, in bulk, in tank vehicles, (a) from Newark, N.J., and Philadelphia, Pa., to Peekskill, N.Y.; (b) from Newark, N.J., and Philadelphia, Pa., to Baltimore, Md.; (c) from Peekskill, N.Y., to Baltimore, Md. Applicant is authorized to conduct operations in New York, New Jersey, and Pennsylvania.

HEARING: February 26, 1959, at 346 Broadway, New York, N.Y., before Examiner David Waters.

No. MC 48844 (Sub No. 6), filed December 9, 1958. Applicant: MALDWYN JAMES, doing business as JAMES TRANSFER, 1134 East Hawthorne Avenue, St. Paul 6, Minn. Applicant's representative: A. R. Fowler, 2288 University Avenue, St. Paul 14, Minn. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Dehydrated alfalfa meal*, from Fremont, Nebr., to points in Minnesota.

NOTE: Applicant states alfalfa meal was transported as an exempt commodity prior to August 12, 1958; therefore, this application is filed within 120 days thereafter.

HEARING: February 26, 1959, at the Warrior Hotel, Sioux City, Iowa, before Joint Board No. 182.

No. MC 50132 (Sub No. 47), filed October 24, 1958. Applicant: CENTRAL & SOUTHERN TRUCK LINES, INC., 312 West Morris Street, Caseyville, Ill. Authority sought to operate as a *common or contract carrier*, by motor vehicle, over irregular routes, transporting: *Furniture* (crated), from Fort Smith, Ark., to points in Illinois, Indiana, Iowa, Michigan, Minnesota, Missouri, Nebraska, North Dakota, South Dakota, and Wisconsin. Applicant is authorized to conduct operations as a contract carrier in Alabama, Arkansas, Florida, Georgia, Illinois, Indiana, Kansas, Kentucky, Louisiana, Mississippi, Missouri, Nebraska, North Carolina, Ohio, South Carolina, Tennessee, Virginia, and West Virginia.

NOTE: Applicant states that it has made timely application to the Commission for determination of its status under the Transportation Act of 1957, and that hearing was held and a proposed order issued, declaring applicant's operations were those of a common carrier. The pending conversion proceeding is assigned Docket No. MC 50132 (Sub No. 38).

HEARING: February 16, 1959, at the Arkansas Commerce Commission, Justice Building, State Capitol, Little Rock, Ark., before Examiner Donald R. Sutherland.

No. MC 54515 (Sub No. 7), filed December 1, 1958. Applicant: BANGOR AND AROOSTOOK RAILROAD COMPANY, 84 Harlow, Bangor, Maine. Applicant's attorney: William M. Houston, same address as applicant. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *General commodities, including Class A and B explosives*, between points in Aroostook County, Maine, which are stations on lines of railroad operated by applicant. Applicant is authorized to conduct operations in Maine.

NOTE: Applicant states that the service by motor vehicle to be performed shall be limited to service which is auxiliary to, or supplemental of, its rail service. Applicant shall not serve any point not a station on its rail lines. Service shall be limited to shipments which have an immediate prior or immediately subsequent movement by rail and which move on a through bill of lading. Such further conditions as the Commission in the future may find necessary to impose in order to restrict Applicant's operations by motor vehicle to service which is auxiliary to, or supplemental of, rail service.

HEARING: February 17, 1959, at the Northeastland Hotel, Presque Isle, Maine, before Joint Board No. 70.

No. MC 55811 (Sub No. 45), filed October 22, 1958. Applicant: CRAIG TRUCKING, INC., Albany, Ind. Applicant's attorney: Howell Ellis, 520 Illinois Building, Indianapolis, Ind. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *General commodities, including commodities in bulk*, but excluding those of unusual value, Class A and B explosives, household goods as defined by the Commission, and those requiring special equipment, between Albany, Ind., and Chicago, Ill. Applicant is authorized to conduct operations in Illinois, Indiana, Iowa, Kentucky, Michigan, Missouri, Pennsylvania, Ohio, Wisconsin, and West Virginia.

HEARING: March 10, 1959, at 9:30 o'clock a.m., United States standard time, (or 9:30 o'clock a.m., local daylight saving time, if that time is observed), at the U.S. Court Rooms, Indianapolis, Ind., before Joint Board No. 21.

No. MC 55811 (Sub No. 49), filed November 20, 1958. Applicant: CRAIG TRUCKING, INC., Albany, Ind. Applicant's attorney: Howell Ellis, 520 Illinois Building, Indianapolis, Ind. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Empty containers*, from Elwood, Ind., to Celina, Cincinnati, Circleville, Coldwater, Coshocton, Curtice, Fremont, Napoleon, North Baltimore, Norwalk, Tipp City, Toledo, Urbana, and Wauseon, Ohio, and *damaged or rejected shipments* of empty containers on return movements. Applicant is authorized to conduct operations in Illinois, Indiana, Iowa, Kentucky, Michigan, Missouri, Ohio, Pennsylvania, West Virginia, and Wisconsin.

HEARING: March 12, 1959, at 9:30 o'clock a.m., United States standard time, (or 9:30 o'clock a.m., local daylight saving time, if that time is observed), at the U.S. Court Rooms, Indianapolis, Ind., before Joint Board No. 208.

No. MC 55842 (Sub No. 5), filed December 29, 1958. Applicant: SUPERIOR FREIGHT LINES, INC., 2222 Sample Street, South Bend, Ind. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Trailers, semi-trailers, trailer and semi-trailer chassis*, other than those designed to be drawn by passenger auto, in initial movements, in truckaway and drive-away service, and *truck-tractors*, in secondary movements by driveaway method only when draw-

ing trailers moving in initial movements, in driveaway service, *containers, truck and trailer bodies*, from Michigan City, Ind., to points in the United States. Applicant is authorized to conduct operations in Illinois, Indiana, and Michigan.

HEARING: February 3, 1959, in Room 852, U.S. Custom House, 610 South Canal Street, Chicago, Ill., before Examiner Harold W. Angle.

No. MC 59310 (Sub No. 50), (Republication) filed October 6, 1958. Applicant: SPROUT & DAVIS, INC., 2500 Indianapolis Boulevard, Whiting, Ind. Applicant's attorney: Howell Ellis, 520 Illinois Building, Indianapolis, Ind. Authority sought to operate as a *common or contract carrier*, by motor vehicle, over irregular routes, transporting: *Asphalt emulsion*, in bulk, in tank vehicles, from Michigan City, Ind., to points in Oceana, Newaygo, Mecosta, Isabella, Midland, Saginaw, Gratiot, Montcalm, Kent, Muskegon, Ottawa, Ionia, Clinton, Shiawassee, Livingston, Ingham, Eaton, Barry, Allegan, Van Buren, Kalamazoo, Calhoun, Jackson, Washtenaw, Lenawee, Hillsdale, Branch, St. Joseph, Cass, and Berrien Counties, Mich.

NOTE: A proceeding has been instituted under Section 212(c) of the Interstate Commerce Act to determine whether applicant's status is that of a contract or common carrier, assigned Docket No. MC 59310 (Sub No. 46).

HEARING: March 12, 1959, at 9:30 o'clock a.m., United States standard time (or 9:30 o'clock a.m., local daylight saving time, if that time is observed) at the U.S. Court Rooms, Indianapolis, Ind., before Joint Board No. 23.

No. MC 70330 (Sub No. 31), filed October 15, 1958. Applicant: MILLER TRUCK LINE, INC., 901 Northeast 28th Street, Fort Worth, Tex. Applicant's attorneys: Charles D. Mathews and Thomas E. James, Brown Building, P.O. Box 858, Austin, Tex. Authority sought to operate as a *common or contract carrier*, by motor vehicle, over irregular routes, transporting: *Meats, meat products and meat by-products*, and *articles distributed by meat-packing houses*, as defined by the Commission in Appendix I, Groups A, B, C, and D, Descriptions in Motor Carrier Certificates, 61 M.C.C. 209 and 272–273, in vehicles equipped with mechanical temperature control devices, from Fort Worth, Tex., to Brookhaven, McComb, Bude, Meadville, Roxie, Washington, Fayette, and Port Gibson, Miss. Applicant is authorized to conduct operations in Alabama, Arkansas, Louisiana, Mississippi, New Mexico, Oklahoma, and Texas.

NOTE: A proceeding has been instituted under section 212(c) to determine whether applicant's status is that of a common or contract carrier in No. MC 70330 (Sub No. 26).

HEARING: February 18, 1959, at the Baker Hotel, Dallas, Tex., before Joint Board No. 246, or, if the Joint Board waives its right to participate, before Examiner Donald R. Sutherland.

No. MC 73262 (Sub No. 11), (Republication) filed October 2, 1958. Applicant: MERCHANTS FREIGHT SYSTEM, INC., 1401 North 13th Street, Terre Haute, Ind. Applicant's attorney: Howell Ellis, 520 Illinois Building, Indianapolis, Ind. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Forgings*, from Cleveland, Ohio, to Fostoria, Ohio, for stoppage in transit at the Atlas Crankshaft Division of Cummins Diesel Sales Corporation for processing.

NOTE: It is indicated in the application the proposed service is before transportation for completion of the movement from Fostoria, Ohio to the Columbus, Ind., plant of the Cummins Engine Company which carrier will perform under existing authority. Applicant is authorized to conduct regular route operations in Illinois, Indiana, Michigan, Missouri, New York, Pennsylvania, and West Virginia, and irregular route operations in Illinois, Indiana, Kentucky, Michigan, Missouri, and Ohio.

HEARING: March 2, 1959, at the New Post Office Building, Columbus, Ohio, before Joint Board No. 117, or, if the Joint Board waives its right to participate, before Examiner Allen W. Hagerty.

No. MC 87088 (Sub No. 4), filed October 23, 1958. Applicant: ABE ROSS, doing business as ABE ROSS TRUCK LINE, P.O. Box 275, Denison, Tex. Applicant's attorney: Reagan Sayers, Century Life Building, Fort Worth 2, Tex. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Prepared food products, Materials, equipment*, and *supplies* used in, or in connection with, the preparation, packing and sale thereof, and *empty containers or other such incidental facilities* (not specified) used in transporting the above-specified commodities, (1) between Garland and Denison, Tex., on the one hand, and, on the other, Muskogee, Sand Springs, and Durant, Okla., and (2) between Denison, Tex., on the one hand, and, on the other, Carlisle, Fort Smith, Little Rock, Fayetteville, and Hot Springs, Ark., Emporia, Hutchinson, Moline, Oswego, Pratt, and Wichita, Kans., and Ada, Blackwell, Madill, Oklahoma City, Okmulgee, Shawnee, Stillwater, Sulphur, and Tulsa, Okla. Applicant is authorized to conduct operations in Arkansas, Kansas, Oklahoma, and Texas.

HEARING: February 24, 1959, at the Baker Hotel, Dallas, Tex., before Examiner Donald R. Sutherland.

No. MC 88390 (Sub No. 2), filed November 21, 1958. Applicant: FRANK A. PFAFF, Worthington, Armstrong County, Pa. Applicant's attorney: Jerome Solomon, 1325–27 Grant Building, Pittsburgh, Pa. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Brick, tile, sewer pipe*, and *flue liners*, from points in West Franklin and Rayburn Townships, Armstrong County, Pa., to points in Maine, New Hampshire, Vermont, and Rhode Island, and *empty containers or other such incidental facilities* (not specified) used in transporting the above-specified commodities on return. Applicant is authorized to transport similar commodities in Connecticut, Delaware, Maryland, Massachusetts, New Jersey, New York, Pennsylvania, Virginia, West Virginia, and the District of Columbia.

HEARING: February 19, 1959, at the Fulton Building, 101–115 Sixth Street, Pittsburgh, Pa., before Examiner Allen W. Hagerty.

No. MC 94265 (Sub No. 66), filed December 12, 1958. Applicant: BONNEY MOTOR EXPRESS, INC., P.O. Box 4057, Broad Creek Station, Norfolk, Va. Applicant's attorney: Wilmer B. Hill, Transportation Building, Washington, D.C. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Meats, meat products, meat by-products*, and *articles distributed by meat packinghouses*, as described in Appendix I to the report in 61 M.C.C. 209, from Lafayette, Ind., to points in Virginia, North Carolina, Maryland, and the District of Columbia. Applicant is authorized to conduct operations in North Carolina, New York, Virginia, District of Columbia, Georgia, Maryland, Delaware, Pennsylvania, New Jersey, New York, South Carolina, Indiana, Wisconsin, Nebraska, Iowa, Illinois, Missouri, Michigan, Florida, Tennessee, Ohio, Massachusetts, West Virginia, and Minnesota.

HEARING: March 6, 1959, at 9:30 o'clock a.m. United States standard time (or 9:30 o'clock a. m. local daylight saving time, if that time is observed), at the U.S. Court Rooms, Indianapolis, Ind., before Examiner Allen W. Hagerty.

No. MC 99109 (Sub No. 3), filed October 27, 1958. Applicant: MARVIN C. FRISCH, doing business as HEUTON TRANSFER, Atkinson, Nebr. Applicant's attorney: J. Max Harding, IBM Building, 605 South 12th Street, Lincoln 8, Nebr. Authority sought to operate as a *common carrier*, by motor vehicle, over a regular route, transporting: *General commodities*, except those of unusual value, Class A and B explosives, household goods as defined by the Commission, commodities in bulk, and those requiring special equipment, (1) between O'Neill, Nebr., and Sioux City, Iowa, over U.S. Highway 20, serving no intermediate points, but serving junction Nebraska Highway 13 and U.S. Highway 20, near Plainview, Nebr., for joinder purposes only, and (2) serving Anoka, Nebr., as an off-route point in connection with authorized regular-route operations. Applicant is authorized to conduct regular and irregular route operations in Iowa and Nebraska.

NOTE: Applicant states that by the instant application he now seeks to convert his irregular route operations under MC 99109 (Sub No. 2) into a regular route service and by tacking, combine this run with the operations authorized in MC 99109 (Sub No. 1) to make a well-rounded operation. Applicant further states that in the event the instant application is granted, he is willing that all of the irregular route authority now contained in No. MC 99109 (Sub No. 2) be revoked and canceled.

HEARING: February 26, 1959, at the Warrior Hotel, Sioux City, Iowa, before Joint Board No. 185.

No. MC 102616 (Sub No. 661), (Republication) filed November 4, 1958. Applicant: COASTAL TANK LINES, INC., Grantley Road, York, Pa. Applicant's attorney: Harold G. Hernly, 1624 Eye Street, N.W., Washington, D.C. Authority sought to operate as a *common car-*

rier, by motor vehicle, over irregular routes, transporting: *Petroleum products*, in bulk, in tank vehicles, from East Freedom, Pa., and points within 10 miles thereof to points in Hardy and Pendleton Counties, W. Va. Applicant is authorized to conduct operations in Maryland, District of Columbia, Delaware, Pennsylvania, New Jersey, Virginia, Ohio, New York, Illinois, Tennessee, Wisconsin, Connecticut, and Kentucky.

HEARING: February 17, 1959, at the Offices of the Interstate Commerce Commission, Washington, D.C., before Examiner Charles H. Riegner.

No. MC 107496 (Sub No. 119), filed December 3, 1958. Applicant: RUAN TRANSPORT CORPORATION, 408 Southeast 30th Street, Des Moines, Iowa. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Petroleum* and *petroleum products*, in bulk, in tank vehicles, from La Grange, Mo., to points in Iowa. Applicant is authorized to conduct operations in Arkansas, Colorado, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Ohio, Oklahoma, South Dakota, Texas, and Wisconsin.

HEARING: February 19, 1959, at the Federal Office Building, Fifth and Court Avenues, Des Moines, Iowa, before Joint Board No. 137.

No. MC 107500 (Sub No. 22), filed October 2, 1958. Applicant: BURLINGTON TRUCK LINES, INC., 547 West Jackson Boulevard, Chicago, Ill. Authority sought to operate as a *common carrier*, by motor vehicle, over regular routes, transporting: *General commodities*, except those of unusual value, Class A and B explosives, household goods as defined by the Commission, commodities in bulk, and those requiring special equipment, between Burlington, Iowa, and the site of the United States Gypsum plant located approximately 13 miles north of Burlington and approximately 1 mile west of U.S. Highway 61: from Burlington north over U.S. Highway 61 to a point one mile southwest of Mediapolis, Iowa, and thence to the site of the United States Gypsum plant approximately 1 mile west of U.S. Highway 61, and return over the same route, serving no intermediate or off-route points. Applicant is authorized to conduct operations in Colorado, Nebraska, Missouri, Illinois, Iowa, Montana, and Kansas.

HEARING: February 18, 1959, at the Federal Office Building, Fifth and Court Avenues, Des Moines, Iowa, before Joint Board No. 92.

No. MC 108220 (Sub No. 3), filed November 5, 1958. Applicant: EDWARD DARBY LAVENDER, doing business as LAMBERT-MARKS EXPRESS, 122 East Virginia, Memphis, Tenn. Authority sought to operate as a *common carrier*, by motor vehicle, over regular routes, transporting: *General commodities*, except those of unusual value, Class A and B explosives, household goods as defined by the Commission, commodities in bulk, and those requiring special equipment, (1) between Memphis, Tenn., and Savage, Miss.: from Memphis over U.S. Highway 61 to junction Mississippi Highway 301, and thence over Mississippi Highway 301 to Savage, and return over the same route, serving the intermediate points of Eudora and Arkabutla, Miss., and the off-route points of Banks, Prichard, Horn Lake and Nesbitt, Miss.; (2) between Eudora, Miss., and Savage, Miss.: from Eudora over Mississippi Highway 301 to Savage, and return over the same route; and (3) between Memphis, Tenn., and Savage, Miss.: from Memphis over U.S. Highway 51 to Hernando, Miss., thence over Mississippi Highway 304 to Eudora, Miss., and thence over Mississippi Highway 301 to Savage, and return over the same route, serving Hernando and Eudora as intermediate points. Applicant is authorized to conduct operations in Mississippi and Tennessee.

NOTE: Applicant states Hernando, Miss., would not be a gateway for interchange of traffic with other carriers, but would be operated as an intermediate point only; it further states that the proposed operations are to be restricted so as not to apply to traffic moving to Jackson, Miss., Mobile, Ala., or New Orleans, La., from or through Memphis, Tenn.

HEARING: February 18, 1959, at the Claridge Hotel, Memphis, Tenn., before Joint Board No. 229, or, if the Joint Board waives its right to participate, before Examiner Reece Harrison.

No. MC 108449 (Sub No. 78), filed December 29, 1958. Applicant: INDIANHEAD TRUCK LINE, INC., 1947 West County Road C, St. Paul 13, Minn. Applicant's attorney: Glenn W. Stephens, 121 West Doty Street, Madison, Wis. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Acids* and *chemicals*, in bulk, in tank vehicles, and *empty containers*, (1) between points in Minnesota, Wisconsin, Upper Peninsula of Michigan, Iowa, North Dakota, South Dakota, Nebraska, Illinois, and Missouri, with no authority sought to transport between points in any one state, except in Minnesota by use of Minnesota Highway 23 between Sandstone and Duluth, Minn., (2) between points in Minnesota and Wisconsin on the one hand, and, on the other, ports of entry on the international boundary line between the United States and Canada in Minnesota and North Dakota in foreign commerce. Applicant is authorized to conduct operations in Wisconsin, Minnesota, Iowa, Michigan, South Dakota, North Dakota, Illinois, and Nebraska.

HEARING: February 11, 1959, in Room 926, Metropolitan Building, Second Avenue, South, and Third Street, Minneapolis, Minn., before Examiner Harold W. Angle.

No. MC 108449 (Sub No. 79), filed December 29, 1958. Applicant: INDIANHEAD TRUCK LINE, INC., 1947 West County Road C, St. Paul 13, Minn. Applicant's attorney: Glenn W. Stephens, 121 West Doty Street, Madison, Wis. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Phosphates, dry fertilizer*, and *dry fertilizer ingredients*, in bulk, in specialized vehicles, (including hopper or dump vehicles), from points in Dakota, Hennepin, Ramsey, Scott and Washington Counties, Minn., Red Wing, Wabasha, and Winona, Minn., Alma, La Crosse and Prairie du Chien, Wis., and Guttenberg, Dubuque, Clinton, Davenport, Muscatine, and Burlington, Iowa, to points in Iowa, Minnesota, North Dakota, South Dakota, and Wisconsin, including but not limited to traffic having prior movement by water, except that no authority is sought to transport fertilizer and fertilizer ingredients, dry, in bulk, from Winona, Minn., to points in Iowa, South Dakota, and Wisconsin. Applicant is authorized to conduct operations in Wisconsin, Minnesota, Iowa, Michigan, South Dakota, North Dakota, Illinois, and Nebraska.

HEARING: February 6, 1959, in Room 926, Metropolitan Building, Second Avenue, South, and Third Street, Minneapolis, Minn., before Examiner Harold W. Angle.

No. MC 108678 (Sub No. 28), filed December 15, 1958. Applicant: LIQUID TRANSPORT CORP., 3901 Madison Avenue, Indianapolis, Ind. Applicant's attorney: William J. Guenther, 1511-14 Fletcher Trust Building, Indianapolis, Ind. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Wine*, in bulk, in tank vehicles, from Canandaigua, Fredonia, and Highland, N.Y., and New Brunswick, N.J., to Indianapolis, Ind. Applicant is authorized to conduct operations in Indiana, Ohio, Michigan, Illinois, Kentucky, Iowa, Missouri, Wisconsin, Louisana, Georgia, North Carolina, Tennessee, and California.

NOTE: A proceeding has been instituted under section 212(c) in No. MC 108678 Sub No. 21 to determine whether applicant's status is that of a contract or common carrier.

HEARING: March 5, 1959, at 1:00 o'clock p.m., United States standard time (or 1:00 o'clock p.m., local daylight saving time, if that time is observed), at the U.S. Court Rooms, Indianapolis, Ind., before Examiner Allen W. Hagerty.

No. MC 109397 (Sub No. 31), filed November 13, 1958. Applicant: TRISTATE WAREHOUSING & DISTRIBUTING CO., a Corporation, P. O. Box 113, Joplin, Mo. Applicant's attorney: Max G. Morgan, 443-54 American National Building, Oklahoma City 2, Okla. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Explosives, blasting supplies, materials* and *agents* and *component parts, including nitro carbonitrate*, between points in Missouri, on the one hand, and, on the other, Wickliffe, Ky.; and for the right to tack at Missouri points. Applicant indicates as a restriction that it will be serving Wickliffe solely for the purpose of interchanging with other motor common carrier. Applicant is authorized to conduct regular route operations in Illinois, Kansas, Missouri, and Oklahoma, and irregular route operations in Arkansas, Illinois, Kansas, Missouri, Nebraska, New Mexico, Oklahoma, and Texas.

HEARING: March 9, 1959, at the U.S. Court House and Custom House, 1114 Market Street, St. Louis, Mo., before Joint Board No. 298.

No. MC 109513 (Sub No. 8), (Republication) filed October 6, 1958. Applicant: CHARLES B. RETZER, doing business as BEVERAGE TRANSPORTATION COMPANY, 2158 Hamilton Avenue, Cleveland, Ohio. Applicant's representative: G. H. Dilla, 3350 Superior Avenue, Cleveland 14, Ohio. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: (1) *Malt beverages*, from Milwaukee, Wis., to Lorain, Ohio; (2) *Wines*, from Chicago, Ill., to Lorain, Ohio, and *empty containers or other such incidental facilities* (not specified) used in transporting the above commodities on return. Applicant is authorized to conduct operations in Ohio, Massachusetts, Wisconsin, and Illinois.

HEARING: March 2, 1959, at the New Post Office Building, Columbus, Ohio, before Examiner Allen W. Hagerty.

No. MC 109637 (Sub No. 100), filed November 19, 1958. Applicant: SOUTHERN TANK LINES, INC., 4107 Bells Lane, Louisville 11, Ky. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Road tar*, in bulk, in tank vehicles, from Hamilton, Ohio, to points in Kentucky. Applicant is authorized to conduct operations in Alabama, Florida, Georgia, Illinois, Indiana, Iowa, Kentucky, Louisiana, Michigan, Minnesota, Mississippi, North Carolina, Ohio, South Carolina, Tennessee, Texas, Virginia, West Virginia, and Wisconsin.

HEARING: March 2, 1959, at the Kentucky Hotel, Louisville, Ky., before Joint Board No. 37, or, if the Joint Board waives its right to participate, before Examiner Reece Harrison.

No. MC 109840 (Sub No. 1), filed December 11, 1958. Applicant: DON GEYER, Kinsman, Ohio. Applicant's attorney: Herbert Baker, 50 West Broad Street, Columbus 15, Ohio. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Rough lumber*, between points in Pennsylvania within 100 miles of Youngstown, Ohio, on the one hand, and, on the other, points in Ashtabula County, Ohio. Logs, between points in Pennsylvania within 100 miles of Youngstown, Ohio, on the one hand, and, on the other, points in Trumbull, Mahoning, Stark, Cuyahoga, Summit, and Ashtabula Counties, Ohio. *Empty containers or other such incidental facilities* (not specified) used in transporting the commodities specified in this application on return. Applicant is authorized to conduct operations in Ohio and Pennsylvania.

HEARING: February 20, 1959, at the New Post Office Building, Columbus, Ohio, before Examiner Allen W. Hagerty.

No. MC 110479 (Sub No. 11), filed November 13, 1958. Applicant: DUDLEY HARPER, doing business as HARPER TRUCK SERVICE, 1230 North Eighth, Paducah, Ky. Applicant's attorney: H. S. Melton, Jr., Williams Building, Broadway at 17th, Paducah, Ky. Authority sought to operate as a *common carrier*, by motor vehicle, over a regular route, transporting: *General commodities*, except those of unusual value, Class A and B explosives, household goods as defined by the Commission, commodities in bulk, and those requiring special equipment, between Paducah, Ky., and junction U.S. Highway 62 and Kentucky Highway 282 near Gilbertsville, Ky., from Paducah over U.S. Highway 62 to junction Kentucky Highway 95, thence over Kentucky Highway 95 to Calvert City, Ky., thence over Kentucky Highway 282 to junction U.S. Highway 62 near Gilbertsville, Ky., and return over the same route, serving all intermediate points, and off-route points within four miles of the above described routes. Applicant is authorized to conduct regular route operations in Illinois, Kentucky, Missouri, and Tennessee, and irregular route operations in Arkansas, Illinois, Indiana, Kentucky, Missouri, and Tennessee.

HEARING: March 2, 1959, at the Kentucky Hotel, Louisville, Ky., before Joint Board No. 156, or, if the Joint Board waives its right to participate, before Examiner Reece Harrison.

No. MC 110505 (Sub No. 49), filed December 12, 1958. Applicant: RINGLE TRUCK LINES, INC., 601 South Grant Avenue, Fowler, Ind. Applicant's attorney: Robert C. Smith, 512 Illinois Building, Indianapolis, Ind., Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Lumber*, from points in Saratoga, Warren, Hamilton, Lewis, Saint Lawrence, Franklin, Clinton, and Essex Counties, N.Y., and that portion of Herkimer County, N.Y., lying on and north of New York Highways 287 and 8, to points in Arkansas, Illinois, Indiana, Iowa, Kentucky, Michigan, Minnesota, Missouri, Ohio, Tennessee, and Wisconsin, and *damaged or rejected shipments* of lumber, on return. Applicant is authorized to conduct operations throughout the United States.

HEARING: February 19, 1959, at the offices of the Interstate Commerce Commission, Washington, D.C., before Examiner Alton R. Smith.

No. MC 111159 (Sub No. 73), filed November 17, 1958. Applicant: MILLER TRANSPORTERS, LTD., P.O. Box 1123, Highway 80 West, Jackson, Miss. Applicant's attorney: Phineas Stevens, Suite 900 Milner Building, P.O. Box 141, Jackson, Miss. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Liquid chemicals*, in bulk, in tank vehicles, (1) from Hazlehurst, Miss., to points in Arkansas and Wisconsin and (2) from points in Wisconsin to Hazlehurst, Miss. Applicant is authorized to conduct operations in Alabama, Arkansas, Florida, Georgia, Illinois, Kentucky, Mississippi, Missouri, Oklahoma, and Tennessee.

HEARING: February 16, 1959, at the Robert E. Lee Hotel, Jackson, Miss., before Examiner Reece Harrison.

No. MC 111170 (Sub No. 42), filed September 30, 1958. Applicant: WHEELING PIPE LINE, INC., P.O. Box 270, El Dorado, Ark. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Acids* and *chemicals*, in bulk, in tank vehicles, from points in Ashley, Columbia, and Union Counties, Ark., and Ouachita Parish, La., to points in Alabama, Arkansas, Florida, Georgia, Illinois, Indiana, Kansas, Kentucky, Louisiana, Mississippi, Missouri, North Carolina, Oklahoma, Tennessee, and Texas; and *empty containers or other such incidental facilities* used in transporting acids and chemicals, on return. Applicant is authorized to conduct operations in Mississippi, Arkansas, Louisiana, Texas, Tennessee, Missouri, Alabama, Indiana, and Georgia.

HEARING: February 17, 1959, at the Arkansas Commerce Commission, Justice Building, State Capitol, Little Rock, Ark., before Examiner Donald R. Sutherland.

No. MC 111196 (Sub. No. 12), filed November 20, 1958. Applicant: R. KUNTZMAN, INC., 1805 West State Street, Alliance, Ohio. Applicant's attorney: Herbert Baker, 50 West Broad Street, Columbus 15, Ohio. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: (1) *clay, clay products* and *brick*, from Fredericksburg, Ohio and points within 2 miles thereof to points in Connecticut, Indiana, Maine, Massachusetts, Michigan, New Hampshire, Rhode Island, and Vermont; (2) *clay, talc, clay products* and *brick*, from points in that part of New York bounded on the north and east by the state borders, on the west by New York Highway 57; on the south by a line beginning at New York Highway 57 and running over the New York Thruway to its intersection with New York Highway 67; thence via New York Highway 67 to the New York-Vermont State line; to points in Ohio. Applicant is authorized to conduct operations in Ohio, Pennsylvania, Maryland, New York, New Jersey, West Virginia, Indiana, and Michigan.

HEARING: February 25, 1959, at the New Post Office Building, Columbus, Ohio, before Examiner Allen W. Hagerty.

No. MC 111401 (Sub No. 102), filed October 13, 1958. Applicant: GROENDYKE TRANSPORT, INC., 2204 North Grand, Enid, Okla. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Acids and chemicals*, as defined in Maxwell Co., Extension—Addyston, 63 M.C.C. 677, in bulk, in tank vehicles, from Kings Mill, Tex., to points in Louisiana, and *empty containers or other such incidental facilities* used in transporting the above-described commodities, on return. Applicant is authorized to conduct operations in Arizona, Arkansas, California, Colorado, Iowa, Kansas, Louisiana, Mississippi, Missouri, Nebraska, New Mexico, Oklahoma, Tennessee, Texas, Utah, and Wyoming.

HEARING: February 19, 1959, at the Baker Hotel, Dallas, Texas, before Joint Board No. 32, or, if the Joint Board waives its rights to participate, before Examiner Donald R. Sutherland.

No. MC 111450 (Sub No. 9), filed November 19, 1958. Applicant: GRANT TRUCKING, INC., Oak Hill, Ohio. Applicant's attorney: John P. McMahon, 44 East Broad Street, Columbus 15, Ohio. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Brick and clay products*, from points in Greenup County, Ky., to points in Ohio, Michigan,

Illinois, Indiana, West Virginia, Pennsylvania, and New York, and *damaged, rejected or returned shipments of* brick and clay products, and *pallets, containers and packing materials* used in the transportation of brick and clay products, on return. Applicant is authorized to conduct operations in Ohio, Connecticut, Georgia, Illinois, Indiana, Kentucky, Maryland, Massachusetts, Michigan, New Jersey, New York, North Carolina, Pennsylvania, South Carolina, Tennessee, Texas, Virginia, West Virginia, Wisconsin, the District of Columbia, Minnesota, Missouri, Alabama, Iowa, Maine, New Hampshire, Rhode Island, and Vermont.

NOTE: Applicant states, by this application it seeks to enlarge its base territory by adding Greenup County, Ky., which is just across the river and a few miles from applicant's present base territory; applicant is authorized to conduct similar operations from its base territory of Oak Hill, Ohio, and a 14-mile radius thereof, to all the destination territory involved.

HEARING: February 26, 1959, at the New Post Office Building, Columbus, Ohio, before Examiner Allen W. Hagerty.

No. MC 111450 (Sub No. 10), filed November 19, 1958. Applicant: GRANT TRUCKING, INC., Oak Hill, Ohio. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: (a) *brick and clay products*, from points in Elizabeth Township, Lawrence County, and Liberty Township, Ross County, Ohio, to points in Kentucky, Michigan, Illinois, Indiana, West Virginia, Pennsylvania, and New York, and *damaged, rejected or returned shipments* of brick and clay products, and *pallets, containers* and *packing materials* used in the transportation of brick and clay products, from points in the above-described destination states, to points in Elizabeth Township, Lawrence County, and Liberty Township, Ross County, Ohio. Applicant is authorized to conduct operations in Ohio, Connecticut, Georgia, Illinois, Indiana, Kentucky, Maryland, Massachusetts, Michigan, New Jersey, New York, North Carolina, Pennsylvania, South Carolina, Tennessee, Texas, Virginia, West Virginia, Wisconsin, the District of Columbia, Minnesota, Missouri, Alabama, Iowa, New Hampshire, Rhode Island, and Vermont.

NOTE: Applicant states, by this application, it seeks to enlarge its base territory by the addition of the two townships in south central Ohio; applicant is authorized to conduct similar operations from Oak Hill, Ohio, and a 14-mile radius thereof, to all of the destination states involved.

HEARING: February 26, 1959, at the New Post Office Building, Columbus, Ohio, before Examiner Allen W. Hagerty.

No. MC 112595 (Sub No. 13), filed November 7, 1958. Applicant: FORD BROTHERS, INC., 2940 South Third Street, Ironton, Ohio. Applicant's attorney: Charles T. Dodrill, 600 Fifth Avenue, Huntington, W. Va. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Petroleum and petroleum products*, as defined in Appendix XIII to the report in *Descriptions in Motor Carrier Certificates*, 61 M.C.C. 209, 294, in bulk, in tank vehicles, from the plant site or terminals of Texas Eastern Transmission Corporation, located approximately five (5) miles from Lebanon, Ohio, and those located at points in Butler County, Ohio, to points in Kentucky, Indiana, Pennsylvania and West Virginia. Applicant is authorized to conduct operations in West Virginia, Kentucky, Ohio, and Michigan.

HEARING: February 24, 1959, at the New Post Office Building, Columbus, Ohio, before Examiner Allen W. Hagerty.

No. MC 112713 (Sub No. 79), filed October 20, 1958. Applicant: YELLOW TRANSIT FREIGHT LINES, INC., 1626 Walnut Street, Kansas City, Mo. Applicant's attorney: John M. Records, Yellow Transit Freight Lines, Inc. (same address as applicant). Authority sought to operate as a *common carrier*, by motor vehicle, over an alternate route, transporting: *General commodities*, except Class A and B explosives (except fireworks and small arms ammunition), livestock, corpses, currency, bullion, articles of virtu, household goods as defined by the Commission, commodities in bulk, and those requiring special equipment, between Cincinnati, Ohio, and Shoals, Ind., from Cincinnati over U.S. Highway 52 to junction U.S. Highway 50 By-Pass, thence over U.S. Highway 50 By-Pass to junction U.S. Highway 50, thence over U.S. Highway 50 to Shoals, and return over the same route, serving no intermediate points, and serving Shoals, Ind., for the purpose of joinder only, as an alternate route for operating convenience only, in connection with applicant's authorized regular route operations between Cincinnati, Ohio, and St. Louis, Mo. Applicant is authorized to conduct operations in Illinois, Indiana, Kansas, Kentucky, Michigan, Missouri, Ohio, Oklahoma and Texas.

NOTE: The proposed authority is set forth exactly as sought in the application. However, this alternate route joins applicant's authorized regular route operations between (a) Chicago, Ill., and Cincinnati, Ohio, in MC 112713 (Sub 69), and (b) St. Louis, Mo., and Louisville, Ky., in MC 112713, authorized under commodity descriptions which coincide, as follows: *General commodities*, except those of unusual value, Class A and B explosives, livestock, household goods as defined by the Commission, commodities in bulk, and those requiring special equipment.

HEARING: March 11, 1959, at 9:30 o'clock a.m., United States standard time (or 9:30 o'clock a.m. local daylight saving time, if that time is observed), at the U.S. Court Rooms, Indianapolis, Ind., before Joint Board No. 208.

No. MC 112750 (Sub No. 34), filed November 10, 1958. Applicant: ARMORED CARRIER CORPORATION, DeBevoise Bldg., 222–17 Northern Boulevard., Bayside, L.I., N.Y. Applicant's attorney: James K. Knudson, 1821 Jefferson Place NW., Washington, D.C. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Such commercial papers, documents and written instruments* (except currency, coin, bullion, and negotiable securities) as are used in the business of banks and banking institutions, and *empty containers or other such incidental facilities* (not specified), used in transporting the above commodities, between Pittsburgh, Pa., on the one hand, and, on the other, points in Marshall, Wetzel, Monongalia, Marion, Taylor, Harrison, Barbour, Upshur, Lewis, Doddridge, Tyler, Pleasants, Ritchie, Wood, Wirt, and Preston Counties, W. Va., and those in Washington, Monroe, Belmont, Jefferson, Columbiana, Mahoning, Trumbull, Ashtabula, Portage, Summit, Stark, Carroll, Harrison, Noble, Guernsey, Muskingum, Coshocton, Licking, Franklin, Tuscarawas, Knox, and Holmes Counties, Ohio. Applicant is authorized to conduct operations in New York, New York, Connecticut, Pennsylvania, West Virginia, Delaware, Maryland, Virginia, Ohio, Massachusetts, and the District of Columbia.

HEARING: February 18, 1959, at the Fulton Building, 101–115 Sixth Street, Pittsburgh, Pa., before Joint Board No. 59, or, if the Joint Board waives its right to participate, before Examiner Allen W. Hagerty.

No. MC 113651 (Sub No. 18), filed October 6, 1958. Applicant: INDIANA REFRIGERATOR LINES, INC., 2404 North Broadway, Muncie, Ind. Applicant's attorney: Mario Pieroni, 523 Johnson Building, Muncie, Ind. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Meats, meat products, and meat by-products*, as defined in Part A of Appendix I to the reports in *Descriptions in Motor Carrier Certificates*, 61 M.C.C. 209–766, from Columbus, Ind., to points in Alabama, Connecticut, Delaware, Florida, Georgia, Louisiana, Maine, Maryland, Massachusetts, Mississippi, New Hampshire, New Jersey, New York, North Carolina, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, and the District of Columbia. Applicant is authorized to conduct operations in Alabama, Connecticut, Delaware, Florida, Georgia, Illinois, Indiana, Iowa, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Mississippi, Missouri, New Hampshire, New Jersey, New York, North Carolina, Pennsylvania, Rhode Island, South Carolina, Tennessee, Texas, Vermont, Virginia, West Virginia, and the District of Columbia.

HEARING: March 9, 1959, at 9:30 o'clock a.m. United States standard time (or 9:30 o'clock a.m. local daylight saving time, if that time is observed), at the U.S. Court Rooms, Indianapolis, Ind., before Examiner Allen W. Hagerty.

No. MC 113651 (Sub No. 19), filed October 6, 1958. Applicant: INDIANA REFRIGERATOR LINES, INC., 2404 North Broadway, Muncie, Ind. Applicant's attorney: Mario Pieroni, 523 Johnson Building, Muncie, Ind. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Meats, meat products, and meat by-products*, as defined in Part A of Appendix I to the reports in *Descriptions in Motor Carrier Certificates*, 61 M.C.C. 209–766, from Terre Haute, Ind., to points in Alabama, Connecticut, Delaware, Florida, Georgia, Louisiana, Maine, Maryland, Massachusetts, Mississippi, New Hampshire, New

Jersey, New York, North Carolina, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, and the District of Columbia. Applicant is authorized to conduct operations in Alabama, Connecticut, Delaware, Florida, Georgia, Illinois, Indiana, Iowa, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Mississippi, Missouri, New Hampshire, New Jersey, New York, North Carolina, Pennsylvania, Rhode Island, South Carolina, Tennessee, Texas, Vermont, Virginia, West Virginia, and the District of Columbia.

HEARING: March 9, 1959, at 9:30 o'clock a.m. United States standard time (or 9:30 o'clock a.m. local daylight saving time, if that time is observed), at the U.S. Court Rooms, Indianapolis, Ind., before Examiner Allen W. Hagerty.

No. MC 113651 (Sub No. 20), filed October 6, 1958. Applicant: INDIANA REFRIGERATOR LINES, INC., 2404 North Broadway, Muncie, Ind. Applicant's attorney: Mario Pieroni, 523 Johnson Building, Muncie, Ind. Authority sought to operate as a *common carrier*, by motor vehicle over irregular routes, transporting: *Meats, meat products, and meat by-products*, as defined in Part A of Appendix I to the reports in *Descriptions in Motor Carrier Certificates*, 61 M.C.C. 209–766, from Danville, Ill., to points in Alabama, Connecticut, Delaware, Florida, Georgia, Louisiana, Maine, Maryland, Massachusetts, Mississippi, New Hampshire, New Jersey, New York, North Carolina, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, and the District of Columbia. Applicant is authorized to conduct operations in Alabama, Connecticut, Delaware, Florida, Georgia, Illinois, Indiana, Iowa, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Mississippi, Missouri, New Hamphire, New Jersey, New York, North Carolina, Pennsylvania, Rhode Island, South Carolina, Tennessee, Texas, Vermont, Virginia, West Virginia, and the District of Columbia.

HEARING: March 9, 1959, at 9:30 o'clock a.m. United States standard time (or 9:30 o'clock a.m. local daylight saving time, if that time is observed), at the U.S. Court Rooms, Indianapolis, Ind., before Examiner Allen W. Hagerty.

No. MC 113651 (Sub No. 21), filed October 20, 1958. Applicant: INDIANA REFRIGERATOR LINES, INC., 2404 North Broadway, Muncie, Ind. Applicant's attorney: Mario Pieroni, 523 Johnson Building, Muncie, Ind. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Meats, meat products, and meat by-products*, as defined in Part A of Appendix I to the reports in *Descriptions in Motor Carrier Certificates*, 61 M.C.C. 209–766, from Anderson, Ind., to points in Alabama, Connecticut, Delaware, Florida, Georgia, Louisiana, Maine, Maryland, Massachusetts, Mississippi, New Hampshire, New Jersey, New York, North Carolina, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, and the District of Columbia. Applicant is authorized to conduct operations in Alabama, Connecticut, Delaware, Florida, Georgia, Illinois, Indiana, Iowa, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Mississippi, Missouri, New Hampshire, New Jersey, New York, North Carolina, Pennsylvania, Rhode Island, South Carolina, Tennessee, Texas, Vermont, Virginia, West Virginia, and the District of Columbia.

HEARING: March 9, 1959, at 9:30 o'clock a.m. United States standard time (or 9:30 o'clock a.m. local daylight saving time, if that time is observed), at the U.S. Court Rooms, Indianapolis, Ind., before Examiner Allen W. Hagerty.

No. MC 113855 (Sub No. 33), filed December 15, 1958. Applicant INTERNATIONAL TRANSPORT, INC., Highway 52 South, Rochester, Minn. Applicant's attorney: Franklin J. Van Osdel, First National Bank Building, Fargo, N. Dak. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Agricultural implements and parts*, between Stockton, Calif., and points in the United States, including the District of Columbia. Applicant is authorized to conduct operations throughout the United States, except those in Louisiana, Missouri, and Texas.

HEARING: February 16, 1959, in Room 226, Old Mint Building, Fifth and Mission Streets, San Francisco, Calif., before Examiner Thomas F. Kilroy.

No. MC 114533 (Sub No. 6), filed December 5, 1958. Applicant: BANKERS DISPATCH CORPORATION, 4658 South Kedzie Avenue, Chicago, Ill. Applicant's attorney: David Axelrod, 39 South La Salle Street, Chicago 3, Ill. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Commercial papers, documents, and written instruments*, (except coins, currency, and negotiable securities), as are used in the conduct and operation of banks and banking institutions, between Kansas City, Mo., on the one hand, and, on the other, points in Kansas. Applicant is authorized to conduct similar operations in Illinois, Indiana, Michigan, Ohio, and Wisconsin.

HEARING: March 4, 1959, at the Hotel Kansan, Topeka, Kans., before Joint Board No. 36.

No. MC 114897 (Sub No. 6) (REPUBLICATION), filed September 22, 1958, published in the FEDERAL REGISTER of December 17, 1958, Page 9744. Applicant: WHITFIELD TANK LINES, INC., 240 West Amador Street, Las Cruces, N. Mex. Applicant's representative: J. P. Rose, P.O. Box 5345, El Paso, Tex. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: (1) *Acids* and *chemicals*, in bulk, in tank or hopper-type vehicles, (a) between points in New Mexico, and (b) between points in New Mexico and points in Mesa, Montrose, San Miguel, Dolores, and Montezuma Counties, Colo.; points in Grand, San Juan, Garfield, and Kane Counties, Utah, and those in Apache, Navajo, and Gila Counties, Ariz.; and (2) *Animal and vegetable oils*, in bulk, in tank vehicles, between points in Texas, New Mexico, Arizona, Nevada, Colorado, Utah, and Oklahoma. Applicant is authorized to conduct operations in Arizona, Colorado, Nevada, New Mexico, Texas, and Utah.

HEARING: Remains as assigned February 5, 1959, at the Hilton Hotel, Albuquerque, N. Mex., before Examiner Lawrence A. Van Dyke.

No. MC 116077 (Sub No. 55), filed November 13, 1958. Applicant: ROBERTSON TANK LINES, INC., 5700 Polk Avenue, Houston, Tex. Applicant's attorney: Jack B. Josselson, Atlas Bank Building, Cincinnati 2, Ohio. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Sulphur*, in bulk, in specialized equipment, from Cincinnati, Ohio, to points in Ohio. Applicant is authorized to conduct operations in Texas, Louisiana, Minnesota, Oklahoma, New Mexico, Arizona, California, Indiana, Iowa, Idaho, Oregon, Washington, Alabama, Arkansas, Colorado, Florida, Mississippi, Tennessee, Georgia, New Jersey, Connecticut, Kansas, Kentucky, Minnesota, Nebraska, North Carolina, South Carolina, West Virginia, and Wisconsin.

HEARING: March 4, 1959, at the New Post Office Building, Columbus, Ohio, before Joint Board No. 117, or, if the Joint Board waives its right to participate, before Examiner Allen W. Hagerty.

No. MC 116077 (Sub No. 59), filed December 12, 1958. Applicant: ROBERTSON TANK LINES, INC., 5700 Polk Avenue, Houston, Tex. Applicant's attorneys: Charles D. Mathews and Thomas E. James, P.O. Box 858, Austin 65, Tex. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Petroleum crude oil, distillates*, and *condensates*, in bulk, in tank vehicles, from points in Wayne, Clarke, and Green Counties, Miss., to points in Choctaw County, Ala. Applicant is authorized to conduct operations in Alabama, Arizona, Arkansas, California, Colorado, Connecticut, Florida, Georgia, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Minnesota, Mississippi, Missouri, Nebraska, Nevada, New Jersey, New Mexico, North Carolina, Oklahoma, Oregon, South Carolina, South Dakota, Tennessee, Texas, Washington, West Virginia, and Wisconsin.

HEARING: February 16, 1959, at the Robert E. Lee Hotel, Jackson, Miss., before Joint Board No. 14, or, if the Joint Board waives its right to participate, before Examiner Reece Harrison.

No. MC 116604 (Sub No. 3), filed November 26, 1958. Applicant: GEORGE C. WILDER AND HERMAN KERNS, doing business as CLARK COUNTY GRAIN COMPANY, Osceola, Iowa. Applicant's attorney: Stephenson Robinson, 1020 Savings & Loan Building, Des Moines 9, Iowa. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Commercial fertilizer*, from Joplin, Mo., to Perry, Iowa, and *empty containers or other such incidental facilities* (not specified) used in transporting commercial fertilizer on return.

NOTE: Applicant now holds authority under Permit No. MC 116604 (Sub 2) to transport

Commercial fertilizer, in bulk, from Joplin, Mo., to Perry, Iowa. Applicant states that the purpose of the instant application is to eliminate the restriction to transport Fertilizer in bulk.

HEARING: February 19, 1959, at the Federal Office Building, Fifth and Court Avenues, Des Moines, Iowa, before Joint Board No. 137.

No. MC 116963 (Sub No. 4), filed November 17, 1958. Applicant: FRANK A. YEVCHAK MOTOR DELIVERY SERVICE, INC., 29 Central Avenue, Tarrytown, N.Y. Applicant's attorney: Samuel C. Cantor, 55 Liberty Street, New York 5, N.Y. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Insulated and uninsulated wire, cable and wire products, spools, plastics, insulating materials, records, printed matter*, and *similar items* used for and in connection with the manufacture, production and sale of such wire and wire products, in small vehicles and station wagons, and *empty containers or other such incidental facilities* (not specified) used in transporting the above commodities, between Tarrytown, N.Y., on the one hand, and, on the other, New York, N.Y., and points in New Jersey and Connecticut. Applicant is authorized to conduct operations in New York, New Jersey, and Connecticut.

HEARING: February 20, 1959, at 346 Broadway, New York, N.Y., before Examiner David Waters.

No. MC 117570 (Sub No. 2), filed October 6, 1958. Applicant: S & S TRUCKING, INC., 1075 Polk Boulevard, Des Moines, Iowa. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Crushed rock* (road rock and agricultural limestone), from points in Nodaway County, Mo., to points in Page and Taylor Counties, Iowa.

HEARING: February 18, 1959, at the Federal Office Building, Fifth and Court Avenues, Des Moines, Iowa, before Joint Board No. 137.

No. MC 117651 (Sub No. 2), filed December 8, 1958. Applicant: FEASTER TRUCKING SERVICE, INC., Claflin, Kans. Applicant's attorney: John E. Jandera, 641 Harrison Street, Topeka, Kans. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Crude oil*, from points in Cimarron, Texas, Beaver, Harper, and Woods Counties, Okla., to pipeline terminals and refineries in Kansas.

NOTE: Applicant has contract carrier authority under MC 116317, dated December 30, 1958. Section 210 (dual authority) may be involved.

HEARING: March 2, 1959, at the Hotel Kansan, Topeka, Kans., before Joint Board No. 39.

No. MC 117718 (Sub No. 2), filed November 21, 1958. Applicant: GLENN PENN, doing business as PENN TRUCKING COMPANY, 625 North Street, Greenfield, Ohio. Applicant's attorney: Kline L. Roberts, 150 East Broad Street, Columbus 15, Ohio. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Dressed hogs* and *dressed cattle*, from Greenfield, Ohio, to Boston, Mass., New York, Rochester, Jamaica, Long Island, Buffalo, and Brooklyn, N.Y., Philadelphia, Townville, and Pittsburgh, Pa., Trenton and Newark, N.J., and Timberville and Smithfield, Va., and *empty containers or other such incidental facilities* (not specified) used in transporting the above-specified commodities on return.

HEARING: February 27, 1959, at the New Post Office Building, Columbus, Ohio, before Examiner Allen W. Hagerty.

No. MC 117794, filed November 3, 1958. Applicant: PAUL L. HUMRICH, 622 East Court Street, Smith Center, Kans. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Feed*, from Kansas City, Mo., to Russell, Hays, Grainfield, Hoxie, Clayton, and Logan, Kans.

HEARING: March 3, 1959, at the Hotel Kansan, Topeka, Kans., before Joint Board No. 36.

No. MC 117800, filed October 31, 1958. Applicant: H. C. ROWELL, 503 Freeman Street, Hot Springs, Ark. Applicant's attorney: Louis Tarlowski, Rector Building, Little Rock, Ark. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Defluorinated phosphate*, in bulk and bags, from Tupelo, Miss., to Dardanelle and Hot Springs, Ark.

HEARING: February 17, 1959, at the Arkansas Commerce Commission, Justice Building, State Capitol, Little Rock, Ark., before Joint Board No. 109, or, if the Joint Board waives its right to participate, before Examiner Donald R. Sutherland.

No. MC 117807, filed November 6, 1958. Applicant: JOHN F. ANDERS, doing business as ANDERS SERVICE, 4126 West Florrisant, St. Louis 15, Mo. Applicant's representative: A. A. Marshall, 305 Buder Building, St. Louis 1, Mo. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Wrecked and disabled motor vehicles*, in truckaway service by wrecker vehicles, between St. Louis, Mo., and points in St. Louis County, Mo., and points in Arkansas and Illinois.

HEARING: March 6, 1959, at the U.S. Court House and Custom House, 1114 Market Street, St. Louis, Mo., before Joint Board No. 243.

No. MC 117839 (Republication), filed November 14, 1958. Applicant: DOROTHY KEMP AND DAVID KEMP, a Partnership, doing business as KEMP TRANSPORT, 3113 Summer Avenue, Memphis, Tenn. Applicant's attorney: Robert G. Murray, 209 East Baltimore Street, Jackson, Tenn. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Commercial trailers, house trailers, cabin trailers* and *bungalow trailers*, restricted to secondary movements, in driveaway service, between points in the Memphis, Tenn., Commercial Zone, as defined by the Commission, on the one hand, and, on the other, points in Mississippi, Arkansas, Alabama, Georgia, Kentucky, North Carolina, South Carolina, Virginia, Oklahoma, Texas, Louisiana, Missouri, Illinois, and Florida.

HEARING: February 17, 1959, at the Claridge Hotel, Memphis, Tenn., before Examiner Reece Harrison.

No. MC 117851, filed November 17, 1958. Applicant: JOHN R. CHEESEMAN, Box 250, Fort Recovery, Ohio. Applicant's attorney: Herbert Baker, 50 West Broad Street, Columbus 15, Ohio. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Oil filters*, and *oil filter cartidges* and *parts thereof* from Greenville, Ohio, to Brigham City, Utah, and *empty containers or other such incidental facilities*, used in transporting the above-described commodities on return.

HEARING: February 24, 1959, at the New Post Office Building, Columbus, Ohio, before Examiner Allen W. Hagerty.

No. MC 117858 (Republication), filed November 19, 1958, published on page 9579 of the FEDERAL REGISTER dated December 10, 1958. Applicant: MELTON TRANSPORT COMPANY OF "NEBRASKA," Nelson, Nebr. Applicant's attorney: Einar Viren, 904 City National Bank Building, Omaha 2, Nebr. By application received November 19, 1958, applicant seeks authority as a *common carrier*, over irregular routes, transporting: *Petroleum products*, in bulk, in tank vehicles, from the site of the Great Lakes Pipe Terminal truck loading rack in or near Carter Lake, Nebr., to points in Nebraska. Under date of November 26, 1958, applicant, by its attorney, filed a petition to dismiss the application on the grounds that the transportation involved is intrastate in character as distinguished from interstate commerce, and is not subject to the jurisdiction of the Interstate Commerce Commission.

No. MC 117866, filed November 20, 1958. Applicant: BLOMQUIST TANK LINES, INC., Harbor Road near Bayshore Freeway, (P.O. Box 431), Redwood City, Calif. Applicant's attorney: Marvin Handler, 625 Market Street, San Francisco 5, Calif. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Asphalt, road oils, road emulsions*, and *residual fuel oils*, in bulk, in tank vehicles, from the site of the Shell Oil Co. plant at Martinez, Calif., to points in Washoe, Storey, Ormsby, Douglas, Lyon, Mineral, Churchill, Pershing, Humboldt, and Lander Counties, Nev., and *rejected, contaminated, or excess shipments* of the above-specified commodities, which had originated from the same plant, on return movements.

HEARING: February 18, 1959, in Room 226, Old Mint Building, Fifth and Mission Streets, San Francisco, Calif., before Joint Board No. 78, or, if the Joint Board waives its right to participate, before Examiner Thomas F. Kilroy.

No. MC 117901, filed November 26, 1958. Applicant: JOE R. MAHACH, doing business as JOE R. MAHACH PACKING, MOVING & STORAGE CO., 3624 North 14th Street, St. Louis, Mo. Applicant's attorney: Irvin A. Friedman, 1058–65 Paul Brown Building, 818 Olive Street, St. Louis 1, Mo. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes,

transporting: *Household furniture*, and *empty containers or other such incidental facilities* (not specified) used in transporting household furniture, (1) from St. Louis, Mo., to points in Illinois; and (2) between St. Louis, Mo., and points in Iowa.

HEARING: March 9, 1959, at the U.S. Court House and Custom House, 1114 Market Street, St. Louis, Mo., before Joint Board No. 46.

No. MC 117911, filed November 28, 1958. Applicant: THE INDEPENDENT OIL COMPANY, a Corporation, 3930 Chouteau Avenue, St. Louis 10, Mo. Applicant's attorney: Ernest A. Brooks II, 1301 Ambassador Building, St. Louis 1, Mo. Authority sought to operate as a *contract carrier*, by motor vehicle, over regular routes, transporting: *Inorganic chemicals*, such as naphthas, solvents, acetone, alcohol, cylcol, ketone and carbinol, in bulk, in aluminum or stainless steel tank trailers, between the plant of Independent Oil Company, St. Louis, Mo., and plant of Shell Chemical Company, Argo, Ill.: from plant of Independent Oil Company, St. Louis, Mo., over U.S. Highway 66, to plant of Shell Chemical Company, Argo, Ill., and return over the same route, serving no intermediate or off-route points.

HEARING: March 6, 1959, at the U.S. Court House and Custom House, 1114 Market Street, St. Louis, Mo., before Joint Board No. 135.

No. MC 117950, filed December 1, 1958. Applicant: MODERN TRANSPORT SERVICE, INC., 547 Reno Street, Indianapolis, Ind. Applicant's attorney: Louis E. Smith, Suite 503, 1800 North Meridian Street, Indianapolis 2, Ind. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Pulpboard*, namely, box board, chipboard, straw board, and/or wood pulpboard; *Boxes*, fibreboard or pulpboard, corrugated or not corrugated; *Partitions*, fibreboard or pulpboard, referred to as paperboard partitions; and *Poultry supplies* for hatcherymen, (1) from Indianapolis and Evansville, Ind., to all points in Illinois, Ohio, Michigan, Kentucky, and points in St. Louis County, Mo., and (2) from Louisville, Ky., to all points in Illinois, Indiana, Ohio, Michigan, and points in St. Louis County, Mo., and *damaged and rejected shipments* of the commodities specified in this application on return. Common control, and Section 210 dual operations may be involved.

HEARING: March 6, 1959, at 9:30 o'clock a.m. United States standard time (or 9:30 o'clock a.m. local daylight saving time, if that time is observed), at the U.S. Court Rooms, Indianapolis, Ind., before Examiner Allen W. Hagerty.

No. MC 118454, filed December 15, 1958. Applicant: PAUL SCHIRMER, U.S. Highway 42, Warsaw, Ky. Applicant's attorney: Herbert D. Liebman, 224 St. Clair Street, Frankfort, Ky. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Sand, gravel, road-mix, blacktop, asphalt, white rock, limestone, crushed stone*, and *dense grade aggregate*, between points in Carroll, Gallatin, Trimble and Henry Counties, Ky., and points in Jefferson, Switzerland, Ohio, Dearborn, and Ripley Counties, Ind.

HEARING: March 3, 1959, at the Kentucky Hotel, Louisville, Ky., before Joint Board No. 155, or, if the Joint Board waives its right to participate, before Examiner Reece Harrison.

Applications in Which Handling Without Oral Hearing Is Requested

MOTOR CARRIERS OF PROPERTY

No. MC 30319 (Sub No. 98), filed December 29, 1958. Applicant: SOUTHERN PACIFIC TRANSPORT COMPANY, a Texas Corp., 810 North San Jacinto Street, P.O. Box 4054, Houston, Tex. Applicant's attorney: Edwin N. Bell, Esperson Building, Houston 2, Tex. Authority sought to operate as a *common carrier*, by motor vehicle, over regular routes, transporting: *General commodities*, except those of unusual value, Class A and B explosives, household goods as defined by the Commission, commodities in bulk, and those requiring special equipment, between Wortham, Texas, and the Gulf Pump Station Plant site (located approximately 5 miles east of Wortham) over Texas Farm Road 27, serving no intermediate points. Applicant is authorized to conduct operations in Texas and Louisiana.

NOTE: Dual operations may be involved.

No. MC 30319 (Sub No. 99), filed December 29, 1958. Applicant: SOUTHERN PACIFIC TRANSPORT COMPANY, a Texas Corporation, 810 North San Jacinto St., P.O. Box 4054, Houston, Tex. Applicant's attorney: Edwin N. Bell, Esperson Building, Houston 2, Tex. Authority sought to operate as a *common carrier*, by motor vehicle, over regular routes, transporting: *General commodities*, except those of unusual value, Class A and B explosives, household goods as defined by the Commission, commodities in bulk, and those requiring special equipment, between Arthur, Texas and Cameron Meadows, La., from Port Arthur over Texas Farm Road 1900 to the junction of Louisiana Highway 82, thence over Louisiana Highway 82 to Cameron Meadows, and return over the same route, serving no intermediate points. Applicant is authorized to conduct operations in Texas and Louisiana.

NOTE: Dual operations may be involved.

No. MC 117304 (Sub No. 3), filed December 20, 1958. Applicant: DON PAFFILE TRUCK LINES, 2906 Ninth Avenue North, Lewiston, Idaho. Applicant's attorney: John H. Bengtson, Weisgerber Building, Lewiston, Idaho. Authority sought to operate as a *common carrier*, by motor vehicle, over irregular routes, transporting: *Fertilizer*, in sacks, in seasonal operations between September 15 and November 15, inclusive, of each year, from Lewiston, Idaho, to points in Spokane County, Wash., on and east of U.S. Highway 195, and to the Jacklin Seed Company Warehouse located in Idaho approximately two (2) miles east of the Washington-Idaho State line, or approximately twelve (12) miles northeast of Dishman, Wash.

No. MC 117830 (Sub No. 2), filed December 31, 1958. Applicant: AMERICO PACELLI, 1362 Madison Avenue, Bridgeport. Conn. Applicant's attorney: Samuel W. Earnshaw, Munsey Building, Washington 4, D.C. Authority sought to operate as a *contract carrier*, by motor vehicle, over irregular routes, transporting: *Wire* and *Wire Products*, from Georgetown, Conn., to points in Ohio, Indiana, Illinois, and the Lower Peninsula of Michigan, and from Blue Island, Ill., to Georgetown, Conn.

NOTE: Applicant states the proposed operations are for the account of The Gilbert & Bennett Mfg. Co.

MOTOR CARRIERS OF PASSENGERS

No. MC 1501 (Sub No. 156), filed December 23, 1958. Applicant: THE GREYHOUND CORPORATION, 5600 Jarvis Avenue, Chicago 48, Ill. Applicant's attorney: Earl A. Bagby, Market and Fremont Streets, San Francisco, Calif. Authority sought to operate as a *common carrier*, by motor vehicle, over regular routes, transporting: *Passengers and their baggage*, and *express* and *passengers*, in the same vehicle with passengers. Proposal: Proposed Revision of Sheet No. 48. Establish an additional regular route between a point approximately 2.5 miles south of Victorville, herein designated as South Victorville Junction, and Barstow, to be shown as California Route No. 257–A on a revised certificate sheet number 48. 1. Present authorization: Not presently authorized. 2. Requested Certificate Revision: Pursuant to the foregoing, establish the following additional regular route: 257–A. Between South Victorville Junction and Barstow, Calif.; from junction unnumbered highway and U.S. Highway 66 south of Victorville (South Victorville Junction), over U.S. Highway 66 to Barstow, and return over the same route, serving all intermediate points. Related authorized routes: The proposed route connects at each of its termini with Route No. 257.

Petitions

No. MC 22188 (PETITION). Petitioner: HENRY CERQUOZZI, 2740 Dove Street, Williamsport, Pa. Applicant's representative: Howard G. Mathews, General Manager (same address as applicant). Petition to vacate and set aside a dismissal order dated September 3, 1941, and to reopen the application to operate under Section 206 of the "Grandfather" clause of the Interstate Commerce Act, 1935, in the transportation of general commodities, between points in New York, New Jersey, and Pennsylvania, all as more fully set forth in the petition.

No. MC 86761 and Subs 1, 3, 7, 9, 12, and 22 (PETITION FOR REOPENING, RECONSIDERATION AND MODIFICATION OF AUTHORITIES GRANTED, BY ELIMINATION OF CERTAIN RESTRICTIONS OR CONDITIONS). Petitioner: GULF TANSPORT COMPANY, a corporation, Mobile, Ala. Petitioner's attorneys: Leo H. Pou and John W. Adams, Jr., 104 St. Francis Street, Mobile, Ala. Petition for reopening, reconsideration, and modification of author-

ities granted, by elimination of certain restrictions or conditions, all as more specifically set forth in the petition dated December 19, 1958.

APPLICATION UNDER SECTION 212(c) CONVERSION PROCEEDING

No. MC 84781 (Sub No. 1). Applicant: CENTRAL JERSEY MOTOR LINES, INC., York, Pa. Carrier filed an application, under section 212(c) of the Interstate Commerce Act, for a determination of its status pertaining to contract carrier authority issued on or before August 22, 1957. On November 26, 1958, the carrier requested dismissal of the application, and an order was entered on December 23, 1958, effective February 16, 1959, dismissing the application and discontinuing the proceeding.

APPLICATIONS UNDER SECTION 5 AND 210a(b)

The following applications are governed by the Interstate Commerce Commission's special rules governing notice of filing of applications by motor carrier or property or passengers under section 5(a) and 210a(b) of the Interstate Commerce Act and certain other procedural matters with respect thereto (49 CFR 1.240).

MOTOR CARRIERS OF PROPERTY

No. MC–F 7073. Authority sought for purchase by SHORTWAY TRUCK LINE, INC., Spencer Building, 9½ East Aspen, Flagstaff, Ariz., of the operating rights and certain property of M. F. LYMAN, Blanding, Utah, and for acquisition by L. C. CAUGHRAN, Flagstaff, Ariz., GUY B. DYER, JR., and BRUCE M. BRANDT, both of Dove Creek, Colo., HAROLD TANNER, Pleasant View, Colo., and THOMAS H. SKIDMORE, Dolores, Colo., of control of such rights and property through the purchase. Applicants' attorney: Donovan N. Hoover, P.O. Box 897, 316 East Marcy Street, Santa Fe, N. Mex. Operating rights sought to be transferred: *General commodities,* with certain exceptions excluding household goods and including commodities in bulk, as a *common carrier* over regular routes, between Blanding, Utah, and Grand Junction, Colo., and between Monticello, Utah, and Bluff, Utah, serving certain intermediate points. Vendee is authorized to operate as a *common carrier* in Arizona and Utah. Application has been filed for temporary authority under section 210a(b).

No. MC–F 7074. Authority sought for purchase by SHORTWAY TRUCK LINE, INC., Spencer Building, 9½ East Aspen, Flagstaff, Ariz., of the operating rights and certain property of LILLIAN E. BENNETT, doing business as BUCKEYE FREIGHT LINES, 733 North 21st Avenue, Phoenix, Ariz., and for acquisition by L. C. CAUGHRAN, Flagstaff, Ariz., GUY B. DYER, JR., and BRUCE M. BRANDT, both of Dove Creek, Colo., HAROLD TANNER, Pleasant View, Colo., and THOMAS H. SKIDMORE, Dolores, Colo., of control of such rights and property through the purchase. Applicants' attorney: Donovan N. Hoover, P.O. Box 897, 316 East Marcy Street, Santa Fe, N. Mex. Operating rights sought to be transferred: Operations under the Second Proviso of section 206(a)(1) of the Interstate Commerce Act covering the transportation of *freight* and *express,* as a *common carrier,* over United States Highway No. 80 between Phoenix, Ariz., and Palo Verde, Ariz., serving Tolleson, Cashion, Coldwater, Avondale, Perryville, Liberty, and Buckeye, Ariz. Vendee is authorized to operate as a *common carrier* in Arizona and Utah. Application has been filed for temporary authority under section 210a(b).

NOTE: Directly-related matter will be published in a later issue of the FEDERAL REGISTER.

No. MC–F 7075. Authority sought for purchase by COMPLETE AUTO TRANSIT, OF MISSOURI, INC., 3501 Chevrolet Avenue, St. Louis, Mo., of a portion of the operating rights and property of COMPLETE AUTO TRANSIT, INC., 18465 James Couzens Highway, Detroit 35, Mich., and for acquisition by COMPLETE AUTO TRANSIT, INC., 18465 James Couzens Highway, Detroit 35, Mich., of control of such rights through the purchase. Applicants' attorney: Edmund M. Brady, 2150 Guardian Building, Detroit 26, Mich. Operating rights sought to be transferred: *New automobiles, new trucks, new bodies,* and *parts thereof,* in truckaway and driveaway service, restricted to initial movements, as a *contract carrier* over irregular routes, from St. Louis, Mo., to points in Arkansas, Illinois, Indiana, Iowa, Kentucky, Michigan, Missouri, Ohio, Pennsylvania, Tennessee, and West Virginia; *automobiles, trucks, chassis, bodies, cabs, all other automotive vehicles, unfinished automobiles,* and *automobile parts and accessories,* restricted to initial movements, from St. Louis, Mo., to points in Kansas, Louisiana, Mississippi, Nebraska, Oklahoma, Texas, and Wisconsin; *trucks, chassis, bodies, cabs,* and *parts* thereof in driveaway service, in initial movements, from St. Louis, Mo., to points in Idaho, Montana, North Dakota, South Dakota, Minnesota, Wyoming, Nevada, Utah, Colorado, and New Mexico; *trucks* and *truck chassis,* in initial movements, by the driveaway method, and *truck bodies* and *cabs,* from St. Louis, Mo., to points in Alabama, Georgia, Florida, North Carolina, and South Carolina. Vendee holds no authority from this Commission. However, five of its officers are officers of vendor, which is authorized to operate as a *contract carrier* in 48 States and the District of Columbia. Application has not been filed for temporary authority under section 210a(b).

No. MC–F 7076. Authority sought for purchase by CONSOLIDATED FREIGHTWAYS, INC., 2116 Northwest Savier Street, Portland 9, Oreg., of the physical assets of GARRISON FAST FREIGHT, INC., 905 Smith Tower, Seattle, Wash. Applicants' attorney: Donald A. Schafer, 1026 Public Service Building, Portland 4, Oreg. GARRISON FAST FREIGHT, INC., once held Certificate No. MC 115296 covering the transportation of *general commodities,* except those of unusual value, Class A and B explosives, contractor's equipment or machinery requiring special equipment other than that used for mining, household goods as defined by the Commission, and commodities in bulk, as a *common carrier* over irregular routes, between Seattle, Wash., on the one hand, and, on the other, points in Kings and Pierce Counties, Wash., restricted to traffic having a prior or subsequent movement by water from or to Alaska. This corporation was dissolved October 4, 1957, and the certificate revoked. CONSOLIDATED FREIGHTWAYS, INC., is authorized to operate as a *common carrier* in Oregon, Washington, California, Idaho, Utah, Nevada, Montana, North Dakota, Minnesota, Wisconsin, Illinois, Arizona, Michigan, Colorado, New Mexico, Pennsylvania, West Virginia, Kentucky, Missouri, and Indiana. Application has not been filed for temporary authority under section 210a(b). CONSOLIDATED FREIGHTWAYS, INC., has filed a motion to dismiss this application for lack of jurisdiction.

No. MC–F 7077. Authority sought for purchase by NOVICK TRANSFER CO., INC., 700 North Cameron Street, Winchester, Va., of the operating rights of STEINLA TRANSPORTATION COMPANY, INC., 218 South Mechanic Street, Cumberland, Md., and for acquisition by A. J. NOVICK, also of Winchester, of control of such rights through the purchase. Applicants' attorney: Francis W. McInerny, 504 Commonwealth Building, Washington 6, D. C. Operating rights sought to be transferred: *General commodities,* with certain exceptions including household goods and commodities in bulk, as a *common carrier* over regular routes, between Elmira, N.Y., and Cohocton, Canisteo, Rochester, and Olean, N.Y., serving certain intermediate and off-route points; *petroleum and its products,* in containers, over irregular routes, from Marcus Hook, Pa., to Cumberland, Md., and points in Maryland within six miles of Cumberland; *apple juice and vinegar,* during the season extending generally from the 1st day of September to the 30th day of November, from Picardy, Md., to New York, N.Y.; *synthetic fiber yarn, materials, and supplies used in the manufacture of fiber yarn, empty containers for fiber yarn, piece and woven rayon fabric,* and *supplies, materials, and equipment used or useful in rayon manufacturing plants,* between Cumberland and Amoelle, Md., on the one hand, and, on the other, points in Pennsylvania, certain points in Maryland, certain points in New Jersey, and certain points in New York; *automobiles* and *trucks,* in initial movements, in truckaway services, from certain points in Michigan to Cumberland, Md., and points in Maryland and West Virginia within 20 miles of Cumberland. Vendee is authorized to operate as a *common carrier* in Virginia, Maryland, Pennsylvania, New York, New Jersey, North Carolina, West Virginia, Delaware, and the District of Columbia. Application has not been filed for temporary authority under section 210a(b).

No. MC–F 7078. Authority sought for control by RYDER SYSTEM, INC., 3401

Main Highway, Miami 33, Fla., of SOUTHERN-PLAZA EXPRESS, INC., P.O. Box 10572, Dallas 7, Tex., through ownership of capital stock of its parent, COLUMBIA TERMINALS COMPANY, 1209 Washington Avenue, St. Louis 3, Mo., and for acquisition by JAR CORPORATION, JAR NO. 2 CORPORATION, J. A. RYDER and R. N. REEDY, all of Miami, of control of SOUTHERN-PLAZA EXPRESS, INC., through the acquisition by RYDER SYSTEM, INC. Applicant's attorneys: Clarence D. Todd, 1825 Jefferson Place NW., Washington 6, D.C., and Castle W. Jordan, 3401 Main Highway, Miami 33, Fla. Operating rights sought to be controlled: *General commodities*, with certain exceptions including household goods and commodities in bulk, as a *common carrier* over regular routes, between St. Louis, Mo., and Tulsa, Okla., between St. Louis, Mo., and Chicago, Ill., between St. Louis, Mo., and Memphis, Tenn., between St. Louis Mo., and Kansas City, Mo., between St. Louis, Mo., and Alton, Ill., between specified points in Missouri, between Oklahoma City, Okla., and Kansas City, Mo., between Houston, Tex., and Tulsa, Okla., between specified points in Texas and between specified points in Oklahoma, serving certain intermediate and off-route points; several alternate routes for operating convenience only; *general commodities*, with certain exceptions including household goods and excluding commodities in bulk, between Miami, Okla., and Colbert, Okla., and between Muskogee, Okla., and Braggs, Okla., serving all intermediate and certain off-route points; *general commodities*, with no exceptions, between Denison, Tex., and the site of the Denison Dam and between Colbert, Okla., and the Denison Dam, serving all intermediate points; *petroleum products*, in containers, from Ponca City, Okla., to Tulsa, Okla., serving no intermediate points; *general commodities*, with certain exceptions including household goods and commodities in bulk, over irregular routes, between points in the CHICAGO, ILL., COMMERCIAL ZONE, as defined by the Commission, and points in Illinois within 40 miles of Chicago; *metal signs, painting materials*, and *asbestos shingles* and *roofing*, from St. Louis, Mo., to certain points in Illinois; *matches*, from Ferguson, Mo., to certain points in Illinois; *storage batteries*, from Chicago Heights, Ill., to St. Louis, Mo.; *iron castings*, from St. Louis, Mo., to Peru, Ill.; *heavy machinery*, between points in Illinois and Missouri; *wall paper*, from Joliet and Coal City, Ill., to St. Louis, Mo.; petroleum products, in containers, between certain points in Kansas, on the one hand, and, on the other, certain points in Oklahoma; *pecans*, in the shell in bags, and *pecan meats*, in boxes, during the season extending from September 1 to March 15, both inclusive, of each year, from certain points in Oklahoma to Kansas City and St. Louis, Mo.; *antifreeze compound*, in containers, from Tallant, Okla., to certain points in Kansas. RYDER SYSTEM, INC., holds no authority from this Commission. However, it is affiliated with GREAT SOUTHERN TRUCKING COMPANY, INC., Jacksonville, Fla. (authorized to operate as a *common carrier* in Alabama, Georgia, South Carolina, North Carolina, Tennessee, and Florida), RYDER TANK LINE, INC., Greensboro, N. C. (authorized to operate as a *common carrier* in North Carolina, South Carolina, Virginia, Georgia, Tennessee, West Virginia, Maryland, Alabama, Florida, Louisiana, Mississippi, New York, New Jersey, Maryland, Delaware, and Pennsylvania), and T. S. C. MOTOR FREIGHT LINES, INC., Houston, Tex. (authorized to operate as a *common carrier* in Texas, Louisiana, Mississippi, and Alabama). Application has not been filed for temporary authority under section 210a(b).

MOTOR CARRIERS OF PASSENGERS

No. MC–F 7079. Authority sought for control by THOMAS STELMASZEK, EDWARD STELMASZEK, AND MRS. EDWARD STELMASZEK, all of Route 35, South Amboy, N.J., of THE PROVIDENCE ARROW LINE, INC., 21 Cliff Street, East Hartford, Conn. Applicants' attorney: John R. Sims, Jr., 804 Ridge Place, Falls Church, Va. Operating rights sought to be controlled: *Passengers and their baggage*, and *express, newspapers*, and *mail*, in the same vehicle with passengers, as a *common carrier* over a regular route between Hartford, Conn., and Providence, R.I., as follows: From Hartford over U.S. Highway 6 via Bolton Notch and Willimantic, Conn., to Killingly, Conn., thence over relocated U.S. Highway 6 to the Connecticut-Rhode Island State line, and thence over U.S. Highway 6 to Providence, and return over the same route; service is authorized to and from all intermediate points; *passengers and their baggage*, restricted to traffic originating in the territory indicated, in charter operations, over irregular routes, from points within 20 miles of the above-specified route to points in Connecticut, Rhode Island and Massachusetts and return. Applicants hold no authority from this Commission. However, they are affiliated, through stock ownership, with SUPER SERVICE BUS CO., Route 35, South Amboy, N.J., which is authorized to operate as a *common carrier* in New Jersey, Virginia, New York, Connecticut, Maryland, Massachusetts, Ohio, Pennsylvania, and the District of Columbia. Application has not been filed for temporary authority under section 210a(b).

By the Commission.

[SEAL] HAROLD D. McCOY, *Secretary.*

[F.R. Doc. 59–324; Filed, Jan. 13, 1959; 8:47 a.m.]

FOURTH SECTION APPLICATIONS FOR RELIEF

JANUARY 9, 1959.

Protests to the granting of an application must be prepared in accordance with Rule 40 of the general rules of practice (49 CFR 1.40) and filed within 15 days from the date of publication of this notice in the FEDERAL REGISTER.

LONG-AND-SHORT HAUL

FSA No. 35173: *Iron and steel from Texas to the South.* Filed by Southwestern Freight Bureau, Agent (No. B–7454), for interested rail carriers. Rates on iron and steel articles, carloads from points in the Houston, Tex., industrial district to points in southern territory.

Grounds for relief: Market competition.

Tariff: Supplement 18 to Southwestern Lines tariff I.C.C. 4308.

FSA No. 35174: *Liquefied petroleum gas from the Southwest.* Filed by Southwestern Freight Bureau, Agent (No. B–7445), for interested rail carriers. Rates on liquefied petroleum gas, tank-car loads from points in southwestern territory to points in southwestern, western trunk line, Illinois, and official territories; also Mississippi River crossings, Memphis, Tenn., and south thereof.

Grounds for relief: Truck competition, short line distance formulae, and grouping.

Tariff: Supplement 212 to Southwestern Lines tariff I.C.C. 4086 and other schedules listed in the application.

FSA No. 35175: *Phosphate rock from Florida to Marion, Ala.* Filed by O. W. South, Jr., Agent (SFA No. A3760), for interested rail carriers. Rates on phosphate rock, ground or not ground, slush and floats, and soft phosphate, carloads from Mines in Florida to Marion, Ala.

Grounds for relief: Short line distance formula.

Tariff: Supplement 118 to Southern Freight Association tariff I.C.C. 1514.

By the Commission.

[SEAL] HAROLD D. McCOY, *Secretary.*

[F.R. Doc. 59–323; Filed, Jan. 16, 1959; 8:47 a.m.]

DEPARTMENT OF LABOR

Wage and Hour Division

LEARNER EMPLOYMENT CERTIFICATES

Issuance to Various Industries

JANUARY 8, 1959.

Notice is hereby given that pursuant to section 14 of the Fair Labor Standards Act of 1938 (52 Stat. 1060, as amended; 29 U.S.C. 201 et seq.), the regulations on employment of learners (29 CFR Part 522), and Administrative Order No. 485 (23 F.R. 200) and Administrative Order No. 507 (23 F.R. 2720), the firms listed in this notice have been issued special certificates authorizing the employment of learners at hourly wage rates lower than the minimum wage rates otherwise applicable under section 6 of the Act. The effective and expiration dates, occupations, wage rates, number or proportion of learners, learning periods, and the principal product manufactured by the employer for certificates issued under general learner regulations (§§ 522.1 to 522.11) are as indicated below. Conditions provided in certificates issued

under special industry regulations are as established in these regulations.

Apparel Industry Learner Regulations (29 CFR 522.1 to 522.11, as amended, and 29 CFR 522.20 to 522.24, as amended).

The following learner certificates were issued authorizing the employment of ten percent of the total number of factory production workers for normal labor turnover purposes. The effective and expiration dates are indicated.

Albert of Arizona, Inc., 234 South Extension Road, Mesa, Ariz.; effective 1-1-59 to 12-31-59; workers engaged in the production of lingerie made of woven fabrics (ladies' woven slips).

Anthracite Overall Manufacturing Co., Inc., 430 Penn Avenue, Scranton, Pa.; effective 1-13-59 to 1-12-60; workers engaged in the production of men's work and dress pants, dungarees, jackets.

Atwood, Inc., Sparta, N. C.; effective 1-2-59 to 1-1-60 (pants).

Bel Air Manufacturing Co., Williams and McNichols Streets, Bel Air, Md.; effective 1-1-59 to 12-31-59; workers for production of rainwear only.

Big 'Ace Corp., 355 Oneta Street, Athens, Ga.; effective 1-15-59 to 1-14-60 (overalls, dungarees, jeans and work pants).

Branson Manufacturing Co., Inc., 208 East College Avenue, Branson, Mo.; effective 1-5-59 to 1-4-60 (men's and boys' trousers).

Centralia Garment Co. and Forest City Manufacturing Co., Centralia, Ill.; effective 12-22-58 to 12-21-59 (women's dresses).

Cherryvale Manufacturing Co., Cherryvale, Kans.; effective 1-4-59 to 1-3-60 (men's work clothes).

Chetopa Manufacturing Co., Chetopa, Kans.; effective 1-23-59 to 1-22-60 (men's work clothing, pants, and waistband overalls).

Covington Industries, Inc., Opp, Ala.; effective 12-24-58 to 12-23-59 (utility jackets).

Dunhill Shirt Co., Holden, Mo.; effective 1-8-59 to 1-7-60 (men's shirts).

Dunhill Shirt Co., Lexington, Mo.; effective 1-12-59 to 1-11-60 (men's shirts).

Forest City Manufacturing Co., Collinsville, Ill.; effective 12-23-58 to 12-22-59 (junior and misses' dresses).

Forest City Manufacturing Co., Du Quoin, Ill.; effective 12-23-58 to 12-22-59 (misses' and women's dresses).

J. Freezer & Son, Inc., Rural Retreat, Va.; effective 12-24-58 to 12-23-59 (men's and boys' and ladies' shirts).

The Hercules Trouser Co., Wellston, Ohio; effective 1-1-59 to 12-31-59 (men's and boys' single pants).

F. Jacobson and Sons, Inc., 219 Vine Street, Salisbury, Md.; effective 12-31-58 to 12-30-59 (men's shirts).

F. Jacobson and Sons, Inc., Smith and Cornell Streets, Kingston, N.Y.; effective 12-31-58 to 12-30-59 (men's shirts).

Lerner Slone Clothing Corp., 311 Turner Avenue, Forrest City, Ark.; effective 12-20-58 to 12-19-59 (men's and boys' slacks).

Liberty Trouser Co., 2205-11 & 2300 First Avenue, North, Birmingham, Ala.; effective 12-24-58 to 12-23-59 (overalls, dungarees, trousers).

The Londontown Manufacturing Co., 5 North Haven Street, Baltimore, Md.; effective 1-1-59 to 12-31-59 (men's raincoats and rainjackets).

R. Lowenbaum Manufacturing Co., 2223 Locust Street, St. Louis, Mo.; effective 1-1-59 to 12-31-59 (junior dresses).

Manufacturers' Sportswear, Inc., Meadow at Maple Street, Scranton, Pa.; effective 1-6-59 to 1-5-60 (boys' trousers).

Martin Manufacturing Co., 202 Broadway, Martin, Tenn.; effective 1-1-59 to 12-31-59 (men's shirts and jackets).

McKenzie Pajama Corp., McKenzie, Tenn.; effective 1-17-59 to 1-16-60 men's and boys' pajamas and robes).

McNeer Dillon Co., Statesville, N. C.; effective 1-1-59 to 12-31-59 (shirts).

Samuel Meltzer d/b/a The Liberty Co., Alexander Avenue, Bradford, Tenn.; effective 12-26-58 to 12-25-59 (men's and boys' pajamas and robes).

Mode O'Day Corp., 840 12th Street, NW., Mason City, Iowa; effective 1-8-59 to 1-7-60; workers engaged in the manufacture of lingerie from woven fabric.

Rutherford Garment Co., Rutherford, Tenn.; effective 12-29-58 to 12-28-59 (men's and boys' wool, rayon, nylon cotton jackets, mackinaws, etc.).

Salant and Salant, Inc., First Street, Lawrenceburg, Tenn.; effective 1-20-59 to 1-19-60 (men's cotton work shirts).

Seamprufe, Inc., McAlester, Okla.; effective 1-5-59 to 1-4-60; workers engaged in the production of ladies' woven underwear.

Henry I. Siegel Co., Inc., Bruceton, Tenn.; effective 1-1-59 to 12-31-59 (men's and boys' sport coats, jackets).

Henry I. Siegel Co., Inc., Trezevant, Tenn.; effective 12-26-58 to 12-25-59 (men's and boys' pants).

Southern Garment Manufacturing Co., Inc., Culpeper, Va., effective 12-28-58 to 12-27-59 (work trousers and jackets).

Southern Manufacturing Co., Inc., Plant No. 1, 333 Fifth Avenue North, Nashville, Tenn.; effective 1-1-59 to 12-31-59 (men's and boys' work shirts).

Southern Manufacturing Co., Inc., Plant No. 2, 1202 Broadway, Nashville, Tenn.; effective 1-1-59 to 12-31-59 (men's and boys' sport shirts).

W. E. Stephens Manufacturing Co., Inc., Pulaski, Tenn.; effective 1-2-59 to 1-1-60 (men's and boys' work and sport pants).

W. E. Stephens Manufacturing Co., Inc., Watertown, Tenn.; effective 12-29-58 to 12-28-59 (ladies' shorts, pedal-pushers, etc.).

Levi Strauss & Co., Warsaw, Va.; effective 1-16-59 to 1-15-60 (men's cotton pants).

Summerville Dress Co., Inc., Summerville, S. C.; effective 1-14-59 to 1-13-60 (children's dresses).

Vidalia Garment Co., Ltd., Vidalia, Ga.; effective 1-1-59 to 12-31-59 (men's sport shirts).

The Warner Brothers Co., Moultrie, Ga.; effective 1-5-59 to 1-4-60 (corsets and brassieres).

The following learner certificates were issued for normal labor turnover purposes. The effective and expiration dates and the number of learners authorized are indicated.

B & H Mercantile Inc., Box 205, Perry, Okla.; effective 12-26-58 to 12-25-59; six learners (children's and sub-teen cotton clothing).

H. C. Beaver Manufacturing Co., R.D. No. 1, Selinsgrove, Pa.; effective 1-8-59 to 1-7-60; 10 learners (men's and boys' sport jackets).

Calico Lane Dress Co., Inc., 9 School St., Jermyn, Pa.; effective 12-31-58 to 12-30-59; five learners (women's dresses).

Centralia Garment Co., Forest City Manufacturing Co., Mascoutah, Ill.; effective 1-6-59 to 1-5-60; 10 learners (women's and misses' dresses).

Centralia Garment Co., Forest City Manufacturing Co., Wayne City, Ill.; effective 1-6-59 to 1-5-60; 10 learners (women's and misses' dresses).

Granville Manufacturing Co., Hillsboro Street Extension, Oxford, N.C.; effective 12-24-58 to 12-23-59; 10 learners (ladies' dresses).

Irene Sportswear Co., Inc., Walnut Street, Nicholson, Pa.; effective 12-26-58 to 5-17-59; 10 learners (replacement certificate) (ladies' blouses).

Lark Dress Co., Fifth and Walnut Streets, Shamokin, Pa.; effective 1-13-59 to 1-12-60; 10 learners (women's and misses' dresses).

Major Shirt Corp., 1106 Cunnius Street, Freeland, Pa.; effective 12-29-58 to 12-28-59; 10 learners (men's and boys' sport jackets).

Mode O'Day Corp., 403½ South Main Street, Ottawa, Kans.; effective 1-1-59 to 12-31-59; 10 learners (ladies' cotton dresses).

Myles Manufacturing Co., Pennsboro, W. Va.; effective 1-12-59 to 1-11-60; 10 learners (women's cotton blouses and pajamas).

A. Oestreicher Co., Corner New Grove and Gilligan Streets, Wilkes-Barre, Pa.; effective 12-31-58 to 12-30-59; five learners (infants' cotton clothing).

Shadowline, Inc., Boone, N. C.; effective 1-7-59 to 1-6-60; 10 learners (women's sleepwear from woven fabrics).

Tallassee Manufacturing Co., Box 753, Tallassee, Ala.; effective 1-2-59 to 1-1-60; 10 learners (women's dusters and housecoats).

The following learner certificates were issued for plant expansion purposes. The effective and expiration dates and the number of learners authorized are indicated.

Brookside Industries, Inc., Reidsville, N.C.; effective 12-29-58 to 6-28-59; 15 learners (men's sport, uniform, and dress shirts) (replacement certificate).

Jeansco, Inc., Petersburg, Va.; effective 1-5-59 to 7-4-59, 50 learners (boys' dungarees).

S & M Manufacturing Co., Fayetteville, Tenn.; effective 1-2-59 to 7-1-59; 40 learners (ladies' and children's dresses).

Sampson Sewing Co., Inc., Lisbon St., Clinton, N.C.; effective 12-26-58 to 6-25-59; 35 learners (women's and children's sportswear of woven fabrics).

The Warner Brothers, Co., Moultrie, Ga.; effective 1-5-59 to 7-4-59; 25 learners (corsets and brassieres).

Glove Industry Learner Regulations, (29 CFR 522.1 to 522.11, as amended, and 29 CFR 522.60 to 522.65, as amended).

The Boss Manufacturing Co., Oneida, Tenn.; effective 12-27-58 to 6-26-59; 25 learners for plant expansion purposes (work gloves).

Lambert Manufacturing Co., Plant No. 1, 501 Jackson Street, Chillicothe, Mo.; effective 12-29-58 to 12-28-59; 10 learners for normal labor turnover purposes (cotton work gloves).

Lambert Manufacturing Co., Inc., Plant No. 3, 1006 Washington Street, Chillicothe, Mo.; effective 12-29-58 to 12-28-59; 10 learners for normal labor turnover purposes (leather and leather combination work gloves).

Hosiery Industry Learner Regulations, (29 CFR 522.1 to 522.11, as amended, and 29 CFR 522.40 to 522,43, as amended).

W. B. Davis Hosiery Mill, Inc., Eighth Street and Williams Avenue, N.E., Fort Payne, Ala.; effective 12-26-58 to 12-25-59; 5 percent of the total number of factory production workers for normal labor turnover purposes (seamless).

Union Manufacturing Co., Union Point, Ga.; effective 12-29-58 to 12-28-59; 5 percent of the total number of factory production workers for normal labor turnover purposes (seamless).

Knitted Wear Industry Learner Regulations (29 CFR 522.1 to 522.11 as amended, and 29 CFR 522.30 to 522.35, as amended).

Albert of Arizona, Inc., 234 Extension Road, Mesa, Ariz.; effective 1-1-59 to 12-31-59; 5 percent of the total number of factory production workers engaged in the production of lingerie made of knit fabrics for normal labor turnover purposes.

Brookfield Mills, Inc., 206 North Elm Avenue, Sanford, Fla.; effective 12-24-58 to 12-23-59; five learners for normal labor turnover purposes (women's swim suits).

Lady Jane Manufacturing Co., Inc., 125 South Spruce Street, Mt. Carmel, Pa.; effective 12-27-58 to 12-26-59; 5 percent of the total number of factory production workers for normal labor turnover purposes (ladies' underwear).

Mode O'Day Corp., 840 12th Street, N.W., Mason City, Iowa; effective 1-8-59 to 1-7-60; 5 percent of the total number of factory production workers engaged in the manufacture of lingerie from purchased knitted fabric for normal labor turnover purposes.

Seamprufe Inc., McAlester, Okla.; effective 1-5-59 to 1-4-60; 5 percent of the total number of factory production workers engaged in the production of ladies' knitted underwear for normal labor turnover purposes.

Shoe Industry Learner Regulations (29 CFR 522.1 to 522.11 as amended and 29 CFR 522.50 to 522.55 as amended).

International Shoe Co., Eldon, Mo.; effective 12-31-58 to 12-30-59; 10 percent of the total number of factory production workers for normal labor turnover purposes (boys' welt shoes—leather, cloth, rubber).

International Shoe Co., Windsor Factory, Windsor, Mo.; effective 12-31-58 to 12-30-59; 10 percent of the total number of factory production workers for normal labor turnover purposes (men's dress welt leather shoes).

Regulations Applicable to the Employment of Learners (29 CFR 522.1 to 522.11, as amended).

Palm Beach Co., Danville, Ky.; effective 1-5-59 to 7-4-59; 5 percent of the total number of factory production workers for normal labor turnover purposes in the occupation of sewing machine operator for a learning period of 480 hours at the rates of at least 90 cents an hour for the first 280 hours and not less than 95 cents an hour for the remaining 200 hours (men's coats).

The following learner certificate was issued in the Virgin Islands to the company hereinafter named. The effective and expiration dates, learner rates, occupations, learning periods, and the number or proportion of learners authorized to be employed are as indicated.

Vimar Corp., 69 Krondprindsens Gade, Charlotte Amalie, St. Thomas, V.I.; effective 11-26-58 to 5-25-59; 25 learners for plant expansion purposes in the occupation of shoe lace pairers for a learning period of 240 hours at the rate of 45 cents an hour (shoe laces).

Each learner certificate has been issued upon the representations of the employer which, among other things, were that employment of learners at subminimum rates is necessary in order to prevent curtailment of opportunities for employment, and that experienced workers for the learner occupations are not available. The certificates may be annulled or withdrawn, as indicated therein, in the manner provided in Part 528 of Title 29 of the Code of Federal Regulations. Any person aggrieved by the issuance of any of these certificates may seek a review or reconsideration thereof within fifteen days after publication of this notice in the FEDERAL REGISTER pursuant to the provisions of 29 CFR 522.9.

Signed at Washington, D. C., this 8th day of January 1959.

MILTON BROOKE,
Authorized Representative of the Administrator.

[F. R. Doc. 59-348; Filed, Jan. 13, 1959; 8:50 a. m.]