

FEDERAL REGISTER

THE NATIONAL ARCHIVES
OF THE UNITED STATES
1934

VOLUME 28 NUMBER 137

Washington, Tuesday, July 16, 1963

Contents

Agricultural Research Service

RULES AND REGULATIONS:
Mediterranean fruit fly quaran-
tine; regulated areas..... 7259

Agriculture Department

See Agricultural Marketing Service.

Army Department

See Engineers Corps.

Civil Aeronautics Board

NOTICES:
Paramount Airlines, Inc.; oral
argument..... 7266

Civil Service Commission

RULES AND REGULATIONS:
Veterans Administration; excep-
tion from competitive service... 7258

Defense Department

See Engineers Corps.

Engineers Corps

RULES AND REGULATIONS:
Anchorage and danger zones; Los
Angeles and Long Beach Har-
bors, Calif., and Mosquito La-
goon and Atlantic Ocean, Fla... 7262
Navigation; John Day Dam Navi-
gation Lock and Approach
Channels; Columbia River,
Washington and Oregon..... 7263

Federal Aviation Agency

RULES AND REGULATIONS:
Airworthiness directive; General
Dynamics Models 340 and 440
aircraft..... 7260
Control zone; alteration..... 7259
Positive control area; designation... 7260
Transition area; designation..... 7259

Federal Maritime Commission

NOTICES:
Agreements filed for approval:
Export-Import Services, Inc.... 7268
Japan-Atlantic and Gulf
Freight Conference..... 7266
Japan-Puerto Rico & Virgin
Islands Freight Conference... 7267

Kie Hock Shipping Co., Ltd.,
and Nedlloyd Line Joint Serv-
ice..... 7267
Matson Navigation Co.; pallets
and containers; Pacific Coast/
Hawaii trade..... 7267

Federal Power Commission

NOTICES:
Hearings, etc.:
Banquete Gas Co..... 7268
Cyprus Mines Corp. et al..... 7269
El Paso Natural Gas Co..... 7270
H. L. Hawkins et al..... 7270
United Fuel Gas Co..... 7270

Federal Trade Commission

RULES AND REGULATIONS:
Prohibited trade practices:
Friedman, Felix..... 7260
Gottlieb, Emo E., et al..... 7261

Fish and Wildlife Service

NOTICES:
Indian fishing in Alaska; delega-
tions of authority to enforce
regulations:
Director, Commercial Fisheries
Bureau..... 7266
Regional Director, Region 5,
Commercial Fisheries Bureau... 7266

Food and Drug Administration

RULES AND REGULATIONS:
Food additives; menadione; order
acting on objections to denial of
petition and revocation of ex-
tension..... 7262

Foreign Claims Settlement Commission

NOTICES:
Certain World War II losses by
U.S. nationals; time for filing
claims for compensation..... 7271
RULES AND REGULATIONS:
Appearance and practice before
the Commission..... 7264
Filing of claims and procedures
therefor..... 7264

Health, Education, and Welfare Department

See Food and Drug Administra-
tion.

Interior Department

See also Fish and Wildlife Service.

NOTICES:
Changes in financial interests:
Brenton, Walter..... 7266
Gamble, Lester R..... 7266
Leever, Charles R..... 7266

Internal Revenue Service

RULES AND REGULATIONS:
Estate and gift taxes; miscellane-
ous amendments..... 7251
Facilities and services excise
taxes; tax on amounts paid for
communication services..... 7252
Income tax; annuities and other
matters..... 7245

Interstate Commerce Commission

NOTICES:
Fourth section applications for
relief..... 7279
Motor carrier transfer proceed-
ings..... 7279

Labor Department

See Wage and Hour Division.

Securities and Exchange Commission

NOTICES:
Hearings, etc.:
Emhart Manufacturing Co.
et al..... 7271
High Voltage Engineering Corp.
and Addressograph-Multi-
graph Corp..... 7271

Treasury Department

See Internal Revenue Service.

Wage and Hour Division

NOTICES:
Certificates authorizing employ-
ment of full-time students work-
ing outside school hours in re-
tail or service establishments at
special minimum rates..... 7271

Codification Guide

The following numerical guide is a list of the parts of each title of the Code of Federal Regulations affected by documents published in today's issue. A cumulative list of parts affected, covering the current month to date, appears at the end of each issue beginning with the second issue of the month.

Monthly, quarterly, and annual cumulative guides, published separately from the daily issues, include the section numbers as well as the part numbers affected.

5 CFR

6----- 7258

7 CFR

301----- 7259

14 CFR

71 [New] (3 documents)----- 7259, 7260

507----- 7260

16 CFR

13 (2 documents)----- 7260, 7261

21 CFR

121----- 7262

26 CFR

1----- 7245

20----- 7251

25----- 7251

49----- 7252

33 CFR

202----- 7262

204----- 7262

207----- 7263

45 CFR

500----- 7264

580----- 7264

Public Papers of the Presidents

+

Containing Public Messages,
Speeches and Statements,
Verbatim News Conferences

+

Volumes for the following years
are now available:

Truman:

1945----- \$5.50

1946----- 6.00

Eisenhower:

1953----- \$6.75

1954----- 7.25

1955----- 6.75

1956----- 7.25

1957----- 6.75

1958----- 8.25

1959----- 7.00

1960-61----- 7.75

Kennedy:

1961----- \$6.00

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

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



Telephone

WOrih 3-3261

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

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

The regulatory material appearing herein is keyed to the CODE OF FEDERAL REGULATIONS, which is published, under 50 titles, pursuant to section 11 of the Federal Register Act, as amended August 5, 1953. The CODE OF FEDERAL REGULATIONS is sold by the Superintendent of Documents. Prices of books and pocket supplements vary.

There are no restrictions on the republication of material appearing in the FEDERAL REGISTER, or the CODE OF FEDERAL REGULATIONS.

Rules and Regulations

Title 26—INTERNAL REVENUE

Chapter I—Internal Revenue Service, Department of the Treasury

SUBCHAPTER A—INCOME TAX

[T.D. 6665]

PART 1—INCOME TAX; TAXABLE YEARS BEGINNING AFTER DE- CEMBER 31, 1953

Annuities and Other Matters

On April 23, 1963, notice of proposed rule making was published in the FEDERAL REGISTER (28 F.R. 3976) regarding the amendment of the Income Tax Regulations (26 CFR Part 1) under sections 72(f) and 911 of the Internal Revenue Code of 1954 as amended by section 11 of the Revenue Act of 1962 (76 Stat. 1061). After consideration of all such relevant matter as was presented by interested persons regarding the rules proposed, the regulations as proposed are hereby adopted subject to the following changes:

PARAGRAPH 1. Section 1.72-8 as set forth in the notice of proposed rule making is changed by revising paragraph (a) (4) (ii) and by deleting paragraph (a) (4) (iii).

PAR. 2. Section 1.911-1 as set forth in the notice of proposed rule making is changed by revising paragraph (c) (2).

PAR. 3. Section 1.911-2 as set forth in the notice of proposed rule making is changed by revising paragraphs (a) (3), (b) (2) (ii), and (d) (1).

(Sec. 7805 of the Internal Revenue Code of 1954 (68A Stat. 917; 26 U.S.C. 7805))

[SEAL] **BERTRAND M. HARDING,**
Acting Commissioner of
Internal Revenue.

Approved: July 9, 1963.

STANLEY S. SURREY,
Assistant Secretary of the
Treasury.

In order to conform the Income Tax Regulations (26 CFR Part 1) under sections 72(f) and 911 of the Internal Revenue Code of 1954 to section 11 of the Revenue Act of 1962 (76 Stat. 1003), such regulations are amended as follows:

PARAGRAPH 1. Section 1.72 is amended by revising section 72(f) and by adding a historical note. These amended and added provisions read as follows:

§ 1.72 Statutory provisions; annuities; certain proceeds of endowment and life insurance contracts.

SEC. 72. Annuities; certain proceeds of endowment and life insurance contracts. * * *

(f) Special rules for computing employees' contributions. In computing, for purposes of subsection (c) (1) (A), the aggregate amount of premiums or other consideration paid for the contract, for purposes of subsection (d) (1), the consideration for the contract contributed by the employee, and for purposes of subsection (e) (1) (B), the aggregate

premiums or other consideration paid, amounts contributed by the employer shall be included, but only to the extent that—

(1) Such amounts were includible in the gross income of the employee under this subtitle or prior income tax laws; or

(2) If such amounts had been paid directly to the employee at the time they were contributed, they would not have been includible in the gross income of the employee under the law applicable at the time of such contribution.

Paragraph (2) shall not apply to amounts which were contributed by the employer after December 31, 1962, and which would not have been includible in the gross income of the employee by reason of the application of section 911 if such amounts had been paid directly to the employee at the time of contribution. The preceding sentence shall not apply to amounts which were contributed by the employer, as determined under regulations prescribed by the Secretary or his delegate, to provide pension or annuity credits, to the extent such credits are attributable to services performed before January 1, 1963, and are provided pursuant to pension or annuity plan provisions in existence on March 12, 1962, and on that date applicable to such services.

[Sec. 72 as amended by sec. 11(b), Rev. Act 1962 (76 Stat. 1005)]

PAR. 2. Paragraph (a) of § 1.72-8 is amended to read as follows:

§ 1.72-8 Effect of certain employer contributions with respect to premiums or other consideration paid or contributed by an employee.

(a) Contributions in the nature of compensation—(1) Amounts includible in gross income of employee under subtitle A of the Code or prior income tax laws. Section 72(f) provides that for the purposes of section 72 (c), (d), and (e), amounts contributed by an employer for the benefit of an employee or his beneficiaries shall constitute consideration paid or contributed by the employee to the extent that such amounts were includible in the gross income of the employee under subtitle A of the Code or prior income tax laws. Amounts to which this paragraph applies include, for example, contributions made by an employer to or under a trust or plan which fails to qualify under the provisions of section 401(a), provided that the employee's rights to such contributions are nonforfeitable at the time the contributions are made. See sections 402(b) and 403(c) and the regulations thereunder. This subparagraph also applies to premiums paid by an employer (other than premiums paid on behalf of an owner-employee) for life insurance protection for an employee if such premiums are includible in the gross income of the employee when paid. See § 1.72-16. However, such premiums shall only be considered as premiums and other consideration paid by the employee with respect to any benefits attributable to the contract providing the life insurance protection. See § 1.72-16.

(2) Amounts not includible in gross income of employee at time contributed

if paid directly to employee at that time. Except as provided in subparagraph (3) of this paragraph, section 72(f) provides that for the purposes of section 72 (c), (d), and (e), amounts contributed by an employer for the benefit of an employee or his beneficiaries shall constitute consideration paid or contributed by the employee to the extent that such amounts would not have been includible in the gross income of the employee at the time contributed had they been paid directly to the employee at that time. Amounts to which this subparagraph applies include, for example, contributions made by an employer after December 31, 1950, and before January 1, 1963, if made on account of foreign services rendered by an employee during a period in which the employee qualified as a bona fide resident of a foreign country under section 911(a) of the Internal Revenue Code of 1954, or under section 116(a) of the Internal Revenue Code of 1939. In such a case, it would be immaterial whether such contributions were made under a qualified plan or otherwise. See subparagraph (4) of this paragraph for rules governing the determination of the amount of employer foreign service contributions to which this subparagraph applies. On the other hand, if contributions are made by an employer to a qualified plan at a time when compensation paid directly to the employee concerned with respect to the same services rendered would have been includible in the gross income of the employee, such as in the case of an employee of a State government where contributions are made in 1955 with respect to services rendered by the employee prior to the year 1939, this subparagraph does not apply to such contributions.

(3) Limitation—(i) In general. Except as provided in subdivision (ii) of this subparagraph, the provisions of subparagraph (2) of this paragraph shall not apply to amounts which were contributed by the employer after December 31, 1962, and which would not have been includible in the gross income of the employee by reason of the application of section 911, if such amounts had been paid directly to the employee at the time of contribution. Employer contributions attributable to foreign services performed by the employee after December 31, 1962, do not constitute, for purposes of section 72 (c), (d), and (e), consideration paid or contributed by the employee.

(ii) Exception. The provisions of subdivision (i) of this subparagraph shall not apply to amounts which were contributed by the employer to provide pension or annuity credits (determined in accordance with the provisions of subparagraph (4) of this paragraph) to the extent such credits are—

(a) Attributable to foreign services performed before January 1, 1963, with respect to which the employee qualified for the benefits of section 911(a) (or

corresponding provisions of prior revenue laws), and

(b) Provided pursuant to pension or annuity plan provisions in existence on March 12, 1962, and on that date applicable to such services.

Amounts described in this subdivision constitute, for purposes of section 72 (c), (d), and (e), consideration paid or contributed by the employee even though such amounts are contributed by the employer after December 31, 1962.

(4) *Determination of employer foreign service contributions which constitute consideration paid or contributed by employee.* For purposes of subparagraphs (2) and (3) (ii) of this paragraph, employer foreign service contributions which constitute, for purposes of section 72 (c), (d), and (e), consideration paid or contributed by the employee shall be determined as follows:

(i) *Treatment of identifiable contributions.* If, under the terms of the pension or annuity plan under which employer contributions were made, such contributions may be identified as—

(a) Attributable to foreign services performed before January 1, 1963, with respect to which the employee qualified for the benefits of section 911(a) (or corresponding provisions of prior revenue laws), and

(b) Made under pension or annuity plan provisions in existence on March 12, 1962, which were applicable to the services referred to in (a) of this subdivision on that date,

the amount of employer contributions so identified shall be considered paid or contributed by the employee.

(ii) *Alternative rule for unidentifiable contributions.* If employer contributions may not be identified in the manner described in subdivision (i) of this subparagraph, the amount of employer contributions attributable to foreign services performed before January 1, 1963, and considered paid or contributed by the employee shall be determined on the basis of an estimated allocation which is reasonable and consistent with the circumstances and the provisions of the pension or annuity plan under which such contributions are made. For example, if an employee's benefits under a pension or annuity plan, which is unchanged after March 12, 1962, are determined with respect to his basic compensation during his entire period of credited service, the amount of employer contributions considered paid or contributed by the employee shall be an amount which bears the same ratio to total employer contributions for such employee under the pension or annuity plan as his basic compensation attributable to foreign services performed before January 1, 1963, with respect to which he qualified for the benefits of section 911 (a) (or corresponding provisions of prior revenue laws) bears to his total basic compensation. On the other hand, if an employee's benefits under a pension or annuity plan, which is unchanged after March 12, 1962, are determined with respect to his basic compensation during his final five years of credited service, the amount of employer contributions considered paid or contributed

by the employee shall be an amount which bears the same ratio to total employer contributions for such employee as his number of years of credited service before January 1, 1963, with respect to which he qualified for the benefits of section 911(a) (or corresponding provisions of prior revenue laws) bears to his total number of years of credited service.

(5) *Amounts not includible in gross income of employee under subtitle A of the Code or prior income tax laws.* Amounts contributed by an employer which were not includible in the gross income of the employee under subtitle A of the Code or prior income tax laws, but which would have been includible therein had they been paid directly to the employee, do not constitute consideration paid or contributed by the employee for the purposes of section 72. For example, contributions made by an employer under a qualified employees' trust or plan, which contributions would have been includible in the gross income of the employee had such contributions been paid to him directly as compensation, do not constitute consideration paid or contributed by the employee. Accordingly, the aggregate amount of premiums or other consideration paid or contributed by an employee, insofar as compensatory employer contributions are concerned, consists solely of the (i) sum of all amounts actually contributed by the employee, plus (ii) contributions in the nature of compensation which are deemed to be paid or contributed by the employee under this paragraph.

PAR. 3. Section 1.911 is amended by revising section 911 and by adding a historical note. These amended and added provisions read as follows:

§ 1.911 Statutory provisions; earned income from sources without the United States.

SEC. 911. *Earned income from sources without the United States—*(a) *General rule.* The following items shall not be included in gross income and shall be exempt from taxation under this subtitle:

(1) *Bona fide resident of foreign country.* In the case of an individual citizen of the United States who establishes to the satisfaction of the Secretary or his delegate that he has been a bona fide resident of a foreign country or countries for an uninterrupted period which includes an entire taxable year, amounts received from sources without the United States (except amounts paid by the United States or any agency thereof) which constitute earned income attributable to services performed during such uninterrupted period. The amount excluded under this paragraph for any taxable year shall be computed by applying the special rules contained in subsection (c).

(2) *Presence in foreign country for 17 months.* In the case of an individual citizen of the United States who during any period of 18 consecutive months is present in a foreign country or countries during at least 510 full days in such period, amounts received from sources without the United States (except amounts paid by the United States or any agency thereof) which constitute earned income attributable to services performed during such 18-month period. The amount excluded under this paragraph for any taxable year shall be computed by applying the special rules contained in subsection (c). An individual shall not be allowed, as a deduction from his gross income, any deductions (other than those allowed

by section 151, relating to personal exemptions) properly allocable to or chargeable against amounts excluded from gross income under this subsection.

(b) *Definition of earned income.* For purposes of this section, the term "earned income" means wages, salaries, or professional fees, and other amounts received as compensation for personal services actually rendered, but does not include that part of the compensation derived by the taxpayer for personal services rendered by him to a corporation which represents a distribution of earnings or profits rather than a reasonable allowance as compensation for the personal services actually rendered. In the case of a taxpayer engaged in a trade or business in which both personal services and capital are material income-producing factors, under regulations prescribed by the Secretary or his delegate, a reasonable allowance as compensation for the personal services rendered by the taxpayer, not in excess of 30 percent of his share of the net profits of such trade or business, shall be considered as earned income.

(c) *Special rules.* For purposes of computing the amount excludable under subsection (a), the following rules shall apply:

(1) *Limitations on amount of exclusion.* The amount excluded from the gross income of an individual under subsection (a) for any taxable year shall not exceed an amount which shall be computed on a daily basis at an annual rate of—

(A) Except as provided in subparagraph (B), \$20,000 in the case of an individual who qualifies under subsection (a), or

(B) \$35,000 in the case of an individual who qualifies under subsection (a) (1), but only with respect to that portion of such taxable year occurring after such individual has been a bona fide resident of a foreign country or countries for an uninterrupted period of 3 consecutive years.

(2) *Attribution to year in which services are performed.* For purposes of applying paragraph (1), amounts received shall be considered received in the taxable year in which the services to which the amounts are attributable are performed.

(3) *Treatment of community income.* In applying paragraph (1) with respect to amounts received for services performed by a husband or wife which are community income under community property laws applicable to such income, the aggregate amount excludable under subsection (a) from the gross income of such husband and wife shall equal the amount which would be excludable if such amounts did not constitute such community income.

(4) *Requirement as to time of receipt.* No amount received after the close of the taxable year following the taxable year in which the services to which the amounts are attributable are performed may be excluded under subsection (a).

(5) *Certain amounts not excludable.* No amount—

(A) Received as a pension or annuity, or

(B) Included in gross income by reason of section 402(b) (relating to taxability of beneficiary of non-exempt trust), section 403(c) (relating to taxability of beneficiary under a non-qualified annuity), or section 403(d) (relating to taxability of beneficiary under certain forfeitable contracts purchased by exempt organizations),

may be excluded under subsection (a).

(6) *Test of bona fide residence.* A statement by an individual who has earned income from sources within a foreign country to the authorities of that country that he is not a resident of that country, if he is held not subject as a resident of that country to the income tax of that country by its authorities with respect to such earnings, shall be conclusive evidence with respect to such earnings that he is not a bona fide

resident of that country for purposes of subsection (a) (1).

(7) *Certain noncash remuneration.* If an individual who qualifies under subsection (a) (1) receives compensation from sources without the United States (except from the United States or any agency thereof) in the form of the right to use property or facilities, the limitation under paragraph (1) applicable with respect to such individual—

(A) For a taxable year ending in 1963, shall be increased by an amount equal to the amount of such compensation so received during such taxable year;

(B) For a taxable year ending in 1964, shall be increased by an amount equal to two-thirds of such compensation so received during such taxable year; and

(C) For a taxable year ending in 1965, shall be increased by an amount equal to one-third of such compensation so received during such taxable year.

(d) *Cross references.* 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.

[Sec. 911 as amended by sec. 11(a), Rev. Act 1962 (76 Stat. 1003)]

PAR 4. Section 1.911-1 is amended by revising the heading, by revising paragraphs (a) (5) and (8) and (b) (4), and by adding a new paragraph (c). The amended and added provisions read as follows:

§ 1.911-1 **Earned income from sources without the United States attributable to services performed before 1963.**

(a) *Bona fide resident of a foreign country.* * * *

(5) *Earned income from business in which capital is material.* In the case of a taxpayer engaged in a trade or business (other than in corporate form) in which both personal services and capital are material income-producing factors, a reasonable allowance as compensation for the personal services actually rendered by the taxpayer shall be considered earned income, but the total amount which shall be treated as the earned income of the taxpayer from such a trade or business shall, in no case, exceed 30 percent of his share of the net profits of such trade or business.

(8) *Declaration of estimated tax.* In estimating his gross income for the purpose of making a declaration of estimated tax for any taxable year, a citizen of the United States is not required to take into account income which he believes will be excluded from gross income under the provisions of section 911(a) (1) and the regulations thereunder. However, if the actual amount of the exclusion is less than the amount anticipated, the citizen may be subject to an addition to tax under the provisions of section 6654 and the regulations thereunder.

(b) *Presence in foreign country.* * * *

(4) *Declaration of estimated tax.* In estimating his gross income for the purpose of making a declaration of estimated tax for any taxable year, a citizen of the United States is not required to take into account income which he believes will be excluded from gross income under the provisions of section 911(a) (2) and the regulations thereunder.

However, if the actual amount of the exclusion is less than the amount anticipated, the citizen may be subject to an addition to tax under the provisions of section 6654 and the regulations thereunder.

(c) *Applicability of section—(1) In general.* The rules contained in this section apply only to amounts received—

(i) During taxable years ending on or before September 4, 1962, or

(ii) During taxable years ending after September 4, 1962, but only if such amounts are attributable to services performed—

(a) On or before December 31, 1962, and are received—

(1) On or before December 31, 1962, or

(2) After December 31, 1962, but only if on March 12, 1962, there existed a right described in subparagraph (2) of this paragraph to receive such amounts, or

(b) After December 31, 1962, but only if such amounts are received on or before March 12, 1962.

(2) *Rule of application.* A right referred to in subparagraph (1) (ii) (a) (2) of this paragraph shall be considered to exist on March 12, 1962, if such right (whether forfeitable or nonforfeitable) is embodied in a contract, agreement, plan, or provision of foreign law in force on March 12, 1962, which provides for the payment of a fixed amount of compensation for services performed during a term, for the payment of an amount of compensation computed solely by reference to sales, profits, or other objectively determinable facts, or for the payment of fixed or determinable amounts which are in the nature of compensation for past services. The existence as of March 12, 1962, of such a contract, agreement, plan, or provision of foreign law embodying such a right may be established by—

(i) Written evidence;

(ii) Evidence of a trade custom governing the method of payment of persons performing the same type of services;

(iii) Evidence of an oral agreement between the person performing services and the person for whom such services are performed as to the method of computing compensation for such services; or

(iv) Evidence of the provision of foreign law.

(3) *Statement required.* If, for any taxable year, an individual who qualifies under paragraph (a) or (b) of this section receives an amount after December 31, 1962, which is attributable to services performed on or before that date, and excludes such amount from his gross income on the ground that a right to receive such amount existed on March 12, 1962, such individual shall attach a statement to the Form 2555, Statement to Support Exemption of Income Earned Abroad, filed by him for such taxable year setting forth the particulars on which he relies to support such exclusion.

(4) *Illustrations.* The application of the provisions of this paragraph may be illustrated by the following examples:

Example (1). A, a United States citizen who files his returns for the calendar year using a cash receipts and disbursements method of accounting, is privately employed and a bona fide resident of Sweden for the entire period January 1, 1962, through December 31, 1963. A is employed under a written employment contract in force throughout the entire period which provides for compensation of \$3,000 per month payable on the 10th day of the succeeding month. A receives \$3,000 on January 10, 1963, attributable to services performed on or before December 31, 1962; such amount is excludable from A's gross income under paragraph (a) of this section since the right to receive such amount existed on March 12, 1962, under an employment contract in force on that date.

Example (2). The facts are the same as in example (1), except that A's employment contract expires on October 31, 1962, and is renewed on that date without any change in terms. The result is the same as in example (1) since the new employment contract is essentially a continuation of the old contract.

Example (3). The facts are the same as in example (2), except that the renewed employment contract provides for an increase in A's salary to \$3,200 per month. A receives \$3,200 on January 10, 1963, which is attributable to services performed on or before December 31, 1962; \$3,000 of the amount received on January 10, 1963, is excludable from A's gross income under paragraph (a) of this section since, to that extent, the new employment contract is essentially a continuation of the old contract; \$200 of the amount received on January 10, 1963, is governed by the rules set forth in § 1.911-2.

Example (4). The facts are the same as in example (1), and, in addition, A and his employer enter into a written agreement on December 15, 1961, that A shall receive as a supplementary salary payment for services performed during the calendar year 1962, an amount equal to 1 percent of his employer's net profit per books for the year 1962 is excess of \$500,000, such amount to be payable as soon as practicable after audit of the employer's books. On March 10, 1963, A receives \$5,000 pursuant to the agreement of December 15, 1961; such amount is excludable from A's gross income under paragraph (a) of this section since the right to receive the amount existed on March 12, 1962, under the agreement in force on that date.

Example (5). B, a United States citizen who files his returns for the calendar year using a cash receipts and disbursements method of accounting is privately employed and a bona fide resident of Spain from January 1, 1963, through December 31, 1972, the entire period of service to his employer. B is compensated at a rate of \$30,000 per year for the years 1953 through 1957, \$40,000 per year for the years 1958 through 1962, \$50,000 per year for the years 1963 through 1967, and \$60,000 per year for the years 1968 through 1972. B retires on December 31, 1972, and commences participation in his employer's pension program. The pension plan is embodied in a written document, is in existence on March 12, 1962, and unchanged after that date. B will receive \$3,000 per month for life and the amounts will be paid out of his employer's current funds. B's pension is computed with reference to the amounts of salary set forth above. B's total compensation with respect to which his pension is computed is \$900,000 and the amount of such compensation attributable to foreign services performed before January 1, 1963, is \$350,000. The amount of B's pension attributable to foreign services performed before January 1, 1963, and excludable from his gross income for his taxable year 1973 and for taxable years thereafter is \$14,000 (350/900 of \$36,000).

PAR. 5. There is inserted immediately after § 1.911-1, the following new section:

§ 1.911-2 Earned income from sources without the United States attributable to services performed after 1962.

(a) *Bona fide resident of a foreign country*—(1) *Qualifications for exemption*. Subject to the limitations in paragraph (d) of this section and in subparagraph (4) of this paragraph, amounts constituting earned income as defined in paragraph (c) of this section shall be excluded from the gross income of an individual citizen of the United States who establishes to the satisfaction of the Commissioner that he has been a bona fide resident of a foreign country or countries for an uninterrupted period which includes an entire taxable year, if such amounts are (i) from sources without the United States, (ii) attributable to such uninterrupted period, and (iii) not paid by the United States or any agency or instrumentality thereof. The exemption from tax thus provided is applicable to such amounts as are attributable to that portion of an uninterrupted period of bona fide foreign residence which falls within a taxable year during which the citizen begins or terminates bona fide residence in a foreign country, provided that such period includes at least one entire taxable year.

(2) *What constitutes bona fide residence*. Though the period of bona fide foreign residence must be continuous and uninterrupted, once bona fide residence in a foreign country or countries has been established, temporary visits to the United States or elsewhere on vacation or business trips will not necessarily deprive the citizen of his status as a bona fide resident of a foreign country. Whether the individual citizen of the United States is a bona fide resident of a foreign country shall be determined by the application, to the extent feasible, of the principles of section 871 and the regulations thereunder, relating to what constitutes residence or nonresidence, as the case may be, in the United States in the case of an alien individual.

(3) *Test of bona fide residence*. If an individual who has earned income from sources within a foreign country makes a statement to the authorities of that country that he is not a resident of that country, and such individual is held not subject as a resident of that country to the income tax of that country by its authorities with respect to such earned income, such statement shall be conclusive evidence with respect to such earned income that such individual is not a bona fide resident of that country for purposes of this paragraph. If an individual has made such a statement of nonresidence to the authorities of a foreign country and, as of any date a determination is being made for purposes of this paragraph, no adverse determination has been made by the authorities of the foreign country with respect to such individual's nonresidence status, such individual shall be considered to have been held not subject to the income tax of the foreign country for purposes of this paragraph.

(4) *Amount of exemption*—(i) *In general*. Subject to the limitations in paragraph (d) of this section, the amount excluded from the gross income of an individual who qualifies under this paragraph shall not (except as provided in subparagraph (5) of this paragraph) exceed an amount which shall be computed on a daily basis at an annual rate of (a) \$20,000, or (b) \$35,000 with respect to taxable years (or a portion of a taxable year) occurring immediately after such individual has been a bona fide foreign resident of a foreign country or countries for an uninterrupted period of 36 consecutive months.

(ii) *Rules of application*—(a) *Number of days*. The amount excludable under this paragraph accrues on a daily basis throughout the taxable year. The number of days to be used in making the computation under subdivision (i) of this subparagraph on a daily basis shall be the number of days in the taxable year with respect to which the exclusion is claimed.

(b) *Treatment of prior residence*. For purposes of determining whether an individual is entitled to the annual rate of exclusion of \$35,000 under subdivision (i) (b) of this subparagraph with respect to a taxable year ending after September 4, 1962, the period of bona fide residence in a foreign country or countries may include a period prior to the beginning of such taxable year, even though the tax for such prior period is computed under the rules set forth in § 1.911-1.

(c) *Interruption of residence*. An individual who interrupts his foreign residence shall be entitled, upon resuming bona fide foreign residence, only to the benefits of the annual rate of exclusion of \$20,000 under subdivision (i) (a) of this subparagraph until such individual has been a bona fide foreign resident of a foreign country or countries for another uninterrupted period of 36 consecutive months.

(iii) *Illustrations*. The application of this subparagraph may be illustrated by the following examples:

Example (1). A, a United States citizen who files his returns for the calendar year using a cash receipts and disbursements method of accounting, is unmarried, privately employed, and a bona fide resident of France for the period April 1, 1963, through December 31, 1964, and a bona fide resident of Germany for the period January 1, 1965, through June 30, 1968. A is compensated at a rate of \$50,000 per year and he receives such amount as current compensation in the year in which the services to which the amount is attributable are performed. A receives no compensation in the form of the right to use property or facilities. The amounts excludable under this paragraph from A's gross income for services performed after December 31, 1962, for the various calendar years may be computed as follows: For the year 1963, \$15,068.49 ($275/365 \times \$20,000$); for the year 1964, \$20,000 ($366/366 \times \$20,000$); for the year 1965, \$20,000 ($365/365 \times \$20,000$); for the year 1966, \$31,301.37 ($90/365 \times \$20,000$ plus $275/365 \times \$35,000$); for the year 1967, \$35,000 ($365/365 \times \$35,000$); and, for the year 1968, \$17,404.37 ($182/366 \times \$35,000$).

Example (2). The facts are the same as in example (1), except that A is a bona fide resident of France for the period January 1, 1959, through December 31, 1963. The amount excludable under this paragraph

from A's gross income for services performed after December 31, 1962, for the calendar year 1963 is \$35,000 ($365/365 \times \$35,000$).

Example (3). The facts are the same as in example (1), except that A is a bona fide resident of France for the period July 1, 1960, through December 31, 1964. The amounts excludable under this paragraph from A's gross income for services performed after December 31, 1962, for the calendar years 1963 and 1964 may be computed as follows: For the year 1963, \$27,561.65 ($181/365 \times \$20,000$ plus $184/365 \times \$35,000$); for the year 1964, \$35,000 ($366/366 \times \$35,000$).

Example (4). The facts are the same as in example (1), and on July 1, 1968, A interrupts his foreign residence. On March 31, 1971, A takes private employment in Germany and becomes a bona fide resident of Germany through December 31, 1975. A is compensated at a rate of \$50,000 per year and he receives such amount as current compensation in the year in which the services to which the amount is attributable are performed. A receives no compensation in the form of the right to use property or facilities. The amounts excludable under this paragraph from A's gross income for the calendar years 1971 through 1975 may be computed as follows: For the year 1971, \$15,068.49 ($275/365 \times \$20,000$); for the year 1972, \$20,000 ($366/366 \times \$20,000$); for the year 1973, \$20,000 ($365/365 \times \$20,000$); for the year 1974, \$31,301.37 ($90/365 \times \$20,000$ plus $275/365 \times \$35,000$); for the year 1975, \$35,000 ($365/365 \times \$35,000$).

(5) *Treatment of certain noncash remuneration*. (i) If an individual who qualifies under this paragraph receives earned income from sources without the United States (except from the United States or any agency thereof) in the form of the right to use property or facilities, the amount of exemption under subparagraph (4) (i) of this paragraph with respect to such individual (a) for a taxable year ending in 1963, shall be increased by an amount equal to the amount of such earned income so received during such taxable year, (b) for a taxable year ending in 1964, shall be increased by an amount equal to two-thirds of the amount of such earned income so received during such taxable year, and (c) for a taxable year ending in 1965, shall be increased by an amount equal to one-third of such earned income so received during such taxable year. The amount of such earned income taken into account under this subparagraph shall be the fair market value of the right to use such property or facilities.

(ii) The application of this subparagraph may be illustrated by the following examples:

Example (1). B, a United States citizen who files his returns for the calendar year using a cash receipts and disbursements method of accounting, is unmarried, privately employed, qualifies under the provisions of this paragraph, and becomes a bona fide resident of France on December 31, 1962. B is compensated at a rate of \$40,000 per year and he receives such amount as current compensation in the year in which the services to which the amount is attributable are performed. During his taxable years ending December 31, 1963, 1964, 1965, and 1966, B also receives earned income in the form of the right to use a residence, such use having a fair market value of \$6,000 per year. Under the provisions of this subparagraph, the applicable amount of B's exemption under subparagraph (4) (i) of this

paragraph is increased in the following amounts:

Taxable year ending:	Amount
December 31, 1963-----	\$6,000
December 31, 1964-----	4,000
December 31, 1965-----	2,000
December 31, 1966-----	0

Accordingly, B may exclude \$26,000 from his gross income for his taxable year 1963, \$24,000 for his taxable year 1964, \$22,000 for his taxable year 1965, and \$35,000 for his taxable year 1966.

Example (2). The facts are the same as in example (1), except that B interrupts his foreign residence on July 1, 1965. B is entitled to increase the applicable amount of exemption under subparagraph (4)(i) of this paragraph for his taxable year ending December 31, 1965, in an amount limited to \$91.78 ($181/365 \times \$2,000$). Thus, the amount excludable under this paragraph from B's gross income for services performed after December 31, 1962, for his taxable year ending December 31, 1965, is \$10,909.59 ($181/365 \times \$2,000$ plus $181/365 \times \$20,000$).

(b) Presence in a foreign country—(1) Qualifications for exemption. Subject to the limitations in paragraph (d) of this section and subparagraph (2) of this paragraph, amounts constituting earned income as defined in paragraph (c) of this section shall be excluded from gross income in the case of an individual citizen of the United States who during any period of 18 consecutive months is present in a foreign country or countries during a total of at least 510 full days, if such amounts are (i) from sources without the United States, (ii) attributable to such period, and (iii) not paid by the United States or any agency or instrumentality thereof. For purposes of determining the right to the exclusion under this paragraph for a taxable year ending after September 4, 1962, the period of presence in a foreign country may include a period prior to the beginning of such taxable year, even though the tax for such prior period is computed under the rules set forth in § 1.911-1.

(2) Amount of exemption. (i) Subject to the limitations in paragraph (d) of this section, the amount excluded from the gross income of an individual who qualifies under this paragraph shall not exceed an amount which shall be computed on a daily basis at an annual rate of \$20,000 if the 18-month period includes the entire taxable year. If the 18-month period does not include the entire taxable year, the amount excluded from gross income under this paragraph for such taxable year shall not exceed an amount which bears the same ratio to \$20,000 as the number of days in the part of the taxable year within the 18-month period bears to the total number of days in such year.

(ii) The application of subdivision (i) of this subparagraph may be illustrated by the following example:

Example. A, a United States citizen who files his returns for the calendar year using a cash receipts and disbursements method of accounting, is unmarried, privately employed, and physically present in France from January 1, 1963, through June 30, 1964. A is compensated at a rate of \$25,000 per year and he receives such amount as current compensation in the year in which the services to which the amount is attributable are

performed. The amount excludable under this paragraph from A's gross income for services performed after December 31, 1962, for the calendar years 1963 and 1964 may be computed as follows: For the year 1963, \$20,000 because the 18-month period includes his entire taxable year 1963. For the year 1964, \$11,967.21, since only 219 days of his taxable year 1964 are included within such an 18-month period. The number of days (219) is determined by treating the first day of the 18-month period as coinciding with

the first day of the 510-day period. The first day of the 510-day period ending June 30, 1964 (the last full day A was present in France), was February 7, 1963. Commencing with February 7, 1963, the 18-month period ends August 6, 1964. The number of days in that part of 1964 falling within the 18-month period is, therefore, 219 (January 1, 1964, through August 6, 1964). The amount excludable from A's gross income in 1964 (\$11,967.21) is computed on the basis of the following formula:

$$\frac{\text{Number of days in that part of the taxable year falling within the 18-month period}}{\text{Number of days in the taxable year}} \times \$20,000 \text{ (Maximum amount excludable for the entire taxable year under this paragraph)} = \frac{219}{366} \times \$20,000$$

(3) Determination of 18-month period and application of 510-day rule. For rules governing the determination of an 18-month period, the definition of a "full day", and illustrations of the application of the 510-day rule, see paragraph (b) (8), (9), (10), and (11) of § 1.911-1.

(c) Definition of earned income—(1) In general. For purposes of this section, the term "earned income" means wages, salaries, or professional fees, and other amounts received as compensation for personal services actually rendered but does not include that part of the compensation derived by the taxpayer for personal services rendered by him to a corporation which represents a distribution of earnings and profits rather than a reasonable allowance for personal services actually rendered.

(2) Earned income and employed assistants. The entire amount received as professional fees shall be treated as earned income if the taxpayer is engaged in a professional occupation, such as a doctor or a lawyer, even though he employs assistants to perform part or all of the services, provided the patients or clients are those of the taxpayer and look to the taxpayer as the person responsible for the services performed.

(3) Earned income from business in which capital is material. In the case of a taxpayer engaged in a trade or business (other than in corporate form) in which both personal services and capital are material income-producing factors, a reasonable allowance as compensation for the personal services actually rendered by the taxpayer shall be considered earned income, but the total amount which shall be treated as the earned income of the taxpayer from such a trade or business shall, in no case, exceed 30 percent of his share of the net profits of such trade or business.

(4) Source of income and place of receipt. An amount constituting earned income which is derived from sources without the United States shall not be included in gross income solely because it is received within the United States, since the place of receipt is immaterial in determining whether any items shall be excluded from gross income under the provisions of paragraph (a) or (b) of this section. No amounts received for services performed within the United States shall be excluded from gross income under such paragraphs. For the allocation or segregation as between sources within, and sources without, the United States in the case of compensa-

tion for labor or personal services, see sections 861, 862, 863, and 864 and the regulations thereunder.

(d) Special rules—(1) Attribution to year in which services are performed. (i) For purposes of applying paragraphs (a) (4) and (b) (2) of this section, amounts received (whether received before, during, or after the taxable year in which the services to which the amounts are attributable are performed) by an individual shall be considered received in his taxable year in which the services to which the amounts are attributable are performed by such individual.

(ii) The rule of subdivision (i) of this subparagraph applies only to determine the total amounts attributable to any one year for the purpose of determining the amount of the exclusion under paragraph (a) (4) or (b) (2) of this section and does not affect the time of reporting of any amounts which are includible in the individual's gross income.

(iii) Amounts received by an individual shall not, for purposes of subdivision (i) of this subparagraph, be attributed to any year in which the services performed by such individual are insubstantial in nature; thus, for example, amounts received by an individual under an arrangement which provides for future payments as additional compensation for current services and provides that during the future years the individual shall refrain from competitive activities and be available for consultation and advice shall not be attributed to a future year unless the consultative and advisory services actually rendered during such future year are substantial in nature.

(2) Requirement as to time of receipt. No amount received by an individual after the close of his taxable year following his taxable year in which the services to which the amount is attributable are performed may be excluded from his gross income under paragraph (a) or (b) of this section. Thus, an amount received by an individual is attributed under subparagraph (1) of this paragraph to his taxable year in which the services to which the amount is attributable are performed, but if such amount is received after the close of his taxable year following his taxable year in which the services to which the amount is attributable are performed, such amount may not be excluded from his gross income under paragraph (a) or (b) of this section.

(3) *Illustration.* The application of this paragraph may be illustrated by the following examples:

Example (1). A, a United States citizen who files his returns for the calendar year using a cash receipts and disbursements method of accounting, is privately employed and a bona fide resident of France for his entire taxable year 1963. For services performed during 1963, A receives a salary of \$16,000 during 1963, and supplementary salary payments of \$3,000 in each of the years 1964 and 1965. Under the provisions of subparagraph (1) of this paragraph, the supplementary payments of \$3,000 are attributed to A's taxable year 1963. However, under the provisions of subparagraph (2) of this paragraph, the amount received by A in 1965 may not be excluded from his gross income under paragraph (a) or (b) of this section. Thus, A may exclude \$19,000 from his gross income, \$16,000 for his taxable year 1963 and \$3,000 for his taxable year 1964.

Example (2). The facts are the same as in example (1), except that A is physically present in France for 510 days of an 18-month period which includes his entire taxable year 1963. The result is the same as in example (1).

(4) *Treatment of community income.*

(i) For purposes of applying paragraphs (a) (4) and (b) (2) of this section with respect to amounts received for services performed by a husband or wife which are community income under community property laws applicable to such income, the aggregate amount excludable under paragraph (a) or (b) of this section from the gross income of such husband or wife shall equal the amount which would be excludable if such amounts did not constitute such community income. Thus, the amount excludable under paragraph (a) or (b) of this section from the gross income of such husband or wife shall be neither increased nor decreased by operation of community property law.

(ii) The application of this subparagraph may be illustrated by the following examples:

Example (1). H, a United States citizen who files his returns for the calendar year using a cash receipts and disbursements method of accounting, is privately employed and a bona fide resident of Scotland for his entire taxable year 1963. H has been abroad for less than 3 consecutive years. H receives \$40,000 during his taxable year 1963 for services performed abroad during such taxable year. W, the wife of H and a United States citizen, earns no income of her own and continues to live in a community property State in the United States. H and W's marital domicile also continues in such State; H and W file a joint income tax return. The aggregate amount excludable by H and W from their gross income under paragraph (a) of this section is \$20,000. Moreover, if H and W file separate returns, the aggregate amount excludable from their gross income under paragraph (a) of this section is \$20,000.

Example (2). The facts are the same as in example (1), except that W also resides in Scotland and receives \$5,000 which does not constitute earned income within the meaning of paragraph (c) of this section. Whether H and W file their income tax returns separately or jointly, the aggregate amount excludable from their gross income under paragraph (a) of this section is \$20,000.

Example (3). The facts are the same as in example (2), except that W receives \$10,000 during her taxable year 1963 for services performed in a private employment

abroad during such taxable year. Whether H and W file their income tax returns separately or jointly, the aggregate amount excludable from their gross income under paragraph (a) of this section is \$30,000.

Example (4). The facts are the same as in example (3), except that H and W are domiciled in a noncommunity property jurisdiction. Whether H and W file their income tax returns separately or jointly, the aggregate amount excludable from their gross income under paragraph (a) of this section is \$30,000.

Example (5). H, a United States citizen who files his returns for the calendar year using a cash receipts and disbursements method of accounting is privately employed and a bona fide resident of Scotland for his entire taxable year 1963. H receives \$50,000 during his taxable year 1963 for services performed abroad during such taxable year. W, the wife of H, is a nonresident alien who has never been present in the United States and earns no income of her own. H and W's marital domicile is in a community property jurisdiction. One-half of H's earnings (\$25,000) belong to W under community property laws and W is exempt from tax on such amount because it is income from sources without the United States. The division of income, however, also divides the exemption provided under paragraph (a) of this section. Thus, the amount excludable by H from his gross income under paragraph (a) of this section is limited to \$10,000; the remaining \$15,000 is includible in H's gross income.

(5) *Certain amounts not excludable.* No amount—

(i) Received by an individual as a pension or annuity, or

(ii) Included by an individual in his gross income by reason of section 402(b) (relating to taxability of beneficiary of non-exempt trust), section 403(c) (relating to taxability of beneficiary under a nonqualified annuity), or section 403(d) (relating to taxability of beneficiary under certain forfeitable contracts purchased by exempt organizations or public schools),

may be excluded from the gross income of such individual under paragraph (a) or (b) of this section.

(6) *Treatment of deductions.* In any case in which any amount is excluded from the gross income of an individual under paragraph (a) or (b) of this section, there shall be disallowed as a deduction any expenses, losses, or other items otherwise deductible (other than those allowed by section 151, relating to personal exemptions), properly allocable to or chargeable against the amount so excluded from gross income. If the earned income excludable under paragraph (a) or (b) of this section (determined without regard to the applicable \$20,000 or \$35,000 limitation) exceeds the earned income excludable under paragraph (a) or (b) of this section, the amount disallowed as a deduction shall be limited to an amount which bears the same ratio to the total of such items properly allocable to or chargeable against such earned income so excludable (determined without regard to the applicable \$20,000 or \$35,000 limitation) as the amount excluded from gross income under paragraph (a) or (b) of this section bears to such earned income (determined without regard to the applicable \$20,000 or \$35,000 limita-

tion). However, deductions which are not properly allocable to or chargeable against earned income excluded under paragraph (a) or (b) of this section are deductible in their entirety (subject to specific statutory limitations relating to such items). Examples of such items include personal and family medical expenses, real estate taxes on a personal residence, interest on mortgage on personal residence, and charitable deductions.

(e) *Returns and declarations of estimated tax.*—(1) *Returns.* Any return filed before the completion of the period necessary to qualify a citizen for the exemption under paragraph (a) or (b) of this section shall be filed without regard to the exemption provided by such paragraph, but claim for credit or refund of any overpayment of tax may be filed if the taxpayer subsequently qualifies for the exemption under such paragraph. 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 paragraph (a) or (b) of this section 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, Office of International Operations, 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 paragraph (a) or (b) of this section. 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.

(2) *Declaration of estimated tax.* In estimating his gross income for the purpose of making a declaration of estimated tax for any taxable year, a citizen of the United States is not required to take into account income which he believes will be excluded from gross income under the provisions of paragraph (a) or (b) of this section. However, if the actual amount of the exclusion is less than the amount anticipated, the citizen may be subject to an addition to tax under the provisions of section 6654 and the regulations thereunder.

(f) *Definition of "foreign country".* The term "foreign country" means territory under the sovereignty of a government other than that of the United States and includes the air space over such territory. It does not include a possession or territory of the United States.

(g) *Applicability of section.* (1) The rules contained in this section apply to taxable years ending after September 4, 1962, but only with respect to amounts—

(i) Received after March 12, 1962, which are attributable to services performed after December 31, 1962, or

(ii) Received after December 31, 1962, which are attributable to services performed on or before December 31, 1962, unless on March 12, 1962, there existed a right (whether forfeitable or nonforfeitable) to receive such amounts.

(2) *Rule of application.* See paragraph (c) (2) and (4) of § 1.911-1 for a statement and illustration of the rules governing the determination of the existence of a right referred to in subparagraph (1) (ii) of this paragraph.

(3) *Illustration.* The application of the provisions of this paragraph may be illustrated by the following example:

Example. A, a United States citizen who files his returns for the calendar year using a cash receipts and disbursements method of accounting, is privately employed and a bona fide resident of Belgium for the entire period January 1, 1962, through December 31, 1963. A's salary is \$18,000 per year and the entire amount is received in the year it is earned. In addition, on June 1, 1963, A receives a supplementary salary payment of \$5,000 attributable to services performed during 1962, but with respect to which A had no right in existence on March 12, 1962. Under the provisions of subparagraph (1) (ii) of this paragraph, the supplementary salary is subject to the rules contained in this section. Under paragraph (d) (1) of this section, the supplementary salary payment is considered received by A in 1962. Under paragraph (a) (4) of this section, that portion of the amount received by A which, subject to the limitations of paragraph (d) of this section, when added to other qualifying amounts received by A during the taxable year 1962, does not exceed an amount computed on a daily basis at an annual rate of \$20,000 shall be excludable from A's gross income. Since A received \$18,000 of excludable amounts during his taxable year 1962, \$2,000 of the supplementary salary payment is excludable from his gross income under paragraph (a) of this section and the remaining \$3,000 is includible in his gross income.

[F.R. Doc. 63-7451; Filed, July 15, 1963; 8:52 a.m.]

SUBCHAPTER B—ESTATE AND GIFT TAXES

[T.D. 6666]

PART 20—ESTATE TAX; ESTATES OF DECEDENTS DYING AFTER AUGUST 16, 1954

PART 25—GIFT TAX; GIFTS MADE AFTER DECEMBER 31, 1954

Estate and Gift Tax Regulations; Deduction for Certain State Death Taxes on Charitable Transfers

On May 23, 1963, notice of proposed rule making to conform the Estate Tax Regulations (26 CFR Part 20) and the Gift Tax Regulations (26 CFR Part 25) to the Self-Employed Individuals Tax Retirement Act of 1962 (76 Stat. 809), and to make a clarifying change in the Estate Tax Regulations relating to the deduction for certain State death taxes on charitable transfers, was published in the FEDERAL REGISTER (28 F.R. 5157). No objection to the rules proposed was received during the 30-day period prescribed in the notice. The amendments

of the regulations as proposed are hereby adopted.

(Sec. 7805 of the Internal Revenue Code of 1954 (68A Stat. 917; 26 U.S.C. 7805))

[SEAL] **BERTRAND M. HARDING,**
Acting Commissioner of
Internal Revenue.

Approved: July 9, 1963.

STANLEY S. SURREY,
Assistant Secretary of the
Treasury.

In order to conform the Estate Tax Regulations (26 CFR Part 20) and the Gift Tax Regulations (26 CFR Part 25) to the Self-Employed Individuals Tax Retirement Act of 1962 (76 Stat. 809) and to make a clarifying change in the Estate Tax Regulations relating to the deduction for certain State death taxes on charitable transfers, such regulations are amended as follows:

PARAGRAPH 1. Section 20.2039 is amended by revising section 2039(c) and the historical note to read as follows:

§ 20.2039 Statutory provisions; annuities.

Sec. 2039. *Annuities* * * *

(c) *Exemption of annuities under certain trusts and plans.* Notwithstanding the provisions of this section or of any provision of law, there shall be excluded from the gross estate the value of an annuity or other payment receivable by any beneficiary (other than the executor) under—

(1) An employees' trust (or under a contract purchased by an employees' trust) forming part of a pension, stock bonus, or profit-sharing plan which, at the time of the decedent's separation from employment (whether by death or otherwise), or at the time of termination of the plan if earlier, met the requirements of section 401(a);

(2) A retirement annuity contract purchased by an employer (and not by an employees' trust) pursuant to a plan which, at the time of decedent's separation from employment (by death or otherwise), or at the time of termination of the plan if earlier, was a plan described in section 403(a); or

(3) A retirement annuity contract purchased for an employee by an employer which is an organization referred to in section 503(b) (1), (2), or (3), and which is exempt from tax under section 501(a).

If such amounts payable after the death of the decedent under a plan described in paragraph (1) or (2) or under a contract described in paragraph (3) are attributable to any extent to payments or contributions made by the decedent, no exclusion shall be allowed for that part of the value of such amounts in the proportion that the total payments or contributions made by the decedent bears to the total payments or contributions made. For purposes of this subsection, contributions or payments made by the decedent's employer or former employer under a trust or plan described in paragraph (1) or (2) shall not be considered to be contributed by the decedent, and contributions or payments made by the decedent's employer or former employer toward the purchase of an annuity contract described in paragraph (3) shall, to the extent excludable from gross income under section 403(b), not be considered to be contributed by the decedent. This subsection shall apply to all decedents dying after December 31, 1953. For purposes of this subsection, contributions or payments on behalf of the decedent while he was an employee within the meaning of section 401(c) (1) made under a trust or plan described in paragraph (1) or (2)

shall be considered to be contributions or payments made by the decedent.

[Sec. 2039 as amended by secs. 23(e), 67(a), Technical Amendments Act 1958 (72 Stat. 1622, 1658); sec. 7 (i), Self-Employed Individuals Tax Retirement Act 1962 (76 Stat. 830)]

PAR. 2. Paragraphs (b) (2) and (c) (1) of § 20.2039-2 are amended to read as follows:

§ 20.2039-2 Annuities under "qualified plans" and section 403(b) annuity contracts.

(b) *Plans and annuity contracts to which section 2039(c) applies.* * * *

(2) A retirement annuity contract purchased by an employer (and not by an employees' trust) pursuant to a plan which, at the time of decedent's separation from employment (by death or otherwise), or at the time of the earlier termination of the plan, was a plan described in section 403(a); or

(c) *Amount excludable from the gross estate.* (1) The amount to be excluded from a decedent's gross estate under section 2039(c) is an amount which bears the same ratio to the value at the decedent's death of the annuity or other payment receivable by the beneficiary as the employer's contribution (or a contribution made on his behalf) on the employee's account to the plan or towards the purchase of the annuity contract bears to the total contributions on the employee's account to the plan or towards the purchase of the annuity contract. In applying the ratio set forth in the preceding sentence, payments or contributions made by the employer (or on its behalf) toward the purchase of an annuity contract described in paragraph (b) (3) of this section shall be considered to include only such payments or contributions as are, or were, excludable from the employee's gross income under section 403(b). For purposes of this ratio, contributions or payments made under a plan described in subparagraph (1) or (2) of paragraph (b) of this section on behalf of the decedent while he was an employee within the meaning of section 401(c) (1) with respect to such plan shall be considered to be contributions or payments made by the decedent and not by the employer. Furthermore, in applying this ratio, the value at the decedent's death of the annuity or other payment is determined in accordance with the rules set forth in §§ 20.2031-1, 20.2031-7, 20.2031-8, and 20.2031-9.

PAR. 3. Paragraph (b) (2) of § 20.2053-9 is amended by inserting "transfer" in lieu of "bequest" and, as so amended, reads as follows:

§ 20.2053-9 Deduction for certain State death taxes.

(b) *Condition for allowance of deduction.* * * *

(2) For purposes of this paragraph, the Federal estate tax is considered to be equitably apportioned among all the transferees (including the decedent's surviving spouse and the charitable, etc.,

transferees) of property included in the decedent's gross estate only if each transferee's share of the tax is based upon the net amount of his transfer subjected to the tax (taking into account any exemptions, credits, or deductions allowed by chapter 11). See examples (2) through (5) of paragraph (e) of this section.

PAR. 4. Section 25.2517 is amended by revising section 2517 and the historical note to read as follows:

§ 25.2517 Statutory provisions; certain annuities under qualified plans.

SEC. 2517. *Certain annuities under qualified plans—*(a) *General rule.* The exercise or nonexercise by an employee of an election or option whereby an annuity or other payment will become payable to any beneficiary at or after the employee's death shall not be considered a transfer for purposes of this chapter if the option or election and annuity or other payment is provided for under—

(1) An employees' trust (or under a contract purchased by an employees' trust) forming part of a pension, stock bonus, or profit-sharing plan which, at the time of such exercise or nonexercise, or at the time of termination of the plan if earlier, met the requirements of section 401(a);

(2) A retirement annuity contract purchased by an employer (and not by an employees' trust) pursuant to a plan which, at the time of such exercise or nonexercise, or at the time of termination of the plan if earlier, was a plan described in section 403(a); or

(3) A retirement annuity contract purchased for an employee by an employer which is an organization referred to in section 503(b) (1), (2), or (3), and which is exempt from tax under section 501(a).

(b) *Transfers attributable to employee contributions.* If the annuity or other payment referred to in subsection (a) is attributable to any extent to payments or contributions made by the employee, then subsection (a) shall not apply to that part of the value of such annuity or other payment which bears the same proportion to the total value of the annuity or other payment as the total payments or contributions made by the employee bear to the total payments or contributions made. For purposes of the preceding sentence, payments or contributions made by the employee's employer or former employer toward the purchase of an annuity contract described in subsection (a)(3) shall, to the extent not excludable from gross income under section 403(b), be considered to have been made by the employee. For purposes of this subsection, payments or contributions on behalf of an individual while he was an employee within the meaning of section 401(c) (1) made under a trust or plan described in subsection (a) (1) or (2) shall be considered to be payments or contributions made by the employee.

(c) *Employee defined.* For purposes of this section, the term "employee" includes a former employee.

[Sec. 2517 as added by sec. 68 and as amended by sec. 23(f), Technical Amendments Act 1958 (72 Stat. 1659); sec. 7(j), Self-Employed Individuals Tax Retirement Act 1962 (76 Stat. 830)]

PAR. 5. Section 25.2517-1 is amended by revising paragraph (b)(1) and so much of paragraph (c)(1) as precedes Example (1). As so amended these provisions read as follows:

§ 25.2517-1 Employees' annuities.

(b) *Annuities or other payments to which section 2517 applies.* (1) Except

to the extent provided otherwise in paragraph (c) of this section, section 2517 exempts from transfers subject to the gift tax the value of an annuity or other payment which, upon the death of an employee, will become payable to the employee's beneficiary under:

(i) An employees' trust (or under a contract purchased by an employees' trust) forming part of a pension, stock bonus or profit-sharing plan which, at the time of such exercise or nonexercise, or at the time of termination of the plan if earlier, met the requirements of section 401(a);

(ii) A retirement annuity contract purchased by an employer (and not by an employees' trust) pursuant to a plan which, at the time of such exercise or nonexercise, or at the time of termination of the plan if earlier, was a plan described in section 403(a); or

(iii) A retirement annuity contract purchased for an employee by an employer which is an organization referred to in section 503(b) (1), (2), or (3), and which is exempt from tax under section 501(a).

(c) *Amount excludable from gift.* (1) If an annuity or other payment described in paragraph (a)(1) of this section is attributable to payments or contributions made by both the employee and the employer, the exclusion is limited to that proportion of the value on the date of the gift (see paragraph (a)(1) of this section) of the annuity or other payment which the employer's contribution (or a contribution made on the employer's behalf) to the plan on the employee's account bears to the total contributions to the plan on the employee's account. In applying the ratio set forth in the preceding sentence, payments or contributions made by the employer toward the purchase of an annuity contract described in paragraph (b)(1)(iii) of this section are considered to be contributions made by the employee (and not by the employer) to the extent that such contributions are, or were, not excludable from the employee's gross income under section 403(b). For purposes of this ratio, payments or contributions made to a plan described in subdivision (i) or (ii) of paragraph (b)(1) of this section on behalf of an individual while he was an employee within the meaning of section 401(c) (1) with respect to such plan shall be considered to be payments or contributions made by the employee. The application of this paragraph may be illustrated by the following examples, none of which involves employees within the meaning of section 401(c) (1):

[F.R. Doc. 63-7452; Filed, July 15, 1963; 8:52 a.m.]

SUBCHAPTER D—MISCELLANEOUS EXCISE TAXES

[T.D. 6664]

PART 49—FACILITIES AND SERVICES EXCISE TAXES

Tax on Amounts Paid for Communication Services

On November 30, 1962, notice of proposed rule making with respect to the

tax on amounts paid for communication services under Subchapter B of Chapter 33 of the Internal Revenue Code of 1954, as amended and in effect on and after January 1, 1959, was published in the FEDERAL REGISTER (27 F.R. 11813). After consideration of all such relevant matter as was presented by interested persons regarding the rules proposed, the regulations as proposed are hereby adopted, subject to the changes set forth below:

PARAGRAPH 1. Paragraph (b) of § 49.4252-2, as set forth in the notice of proposed rule making, is revised.

PAR. 2. Paragraph (a)(2) of § 49.4253-6, as set forth in the notice of proposed rule making, is revised.

PAR. 3. Paragraph (a) of § 49.4253-10, as set forth in the notice of proposed rule making, is revised.

PAR. 4. Section 49.4253-11, as set forth in the notice of proposed rule making, is revised.

[SEAL] BERTRAND M. HARDING,
Acting Commissioner of
Internal Revenue.

Approved: July 9, 1963.

STANLEY S. SURREY,
Assistant Secretary of the
Treasury.

The regulations relating to the tax on amounts paid for communication services as adopted under Subchapter B of Chapter 33 of the Internal Revenue Code of 1954, as amended and in effect on and after January 1, 1959, read as follows:

Subpart C—Communications

Sec.	
49.4251	Statutory provisions; imposition of tax.
49.4251-1	Imposition of tax.
49.4251-2	Rate and application of tax.
49.4251-3	Applicability of sections 4251 to 4254, inclusive.
49.4252	Statutory provisions; definitions.
49.4252-1	General telephone service.
49.4252-2	Toll telephone service.
49.4252-3	Telegraph service.
49.4252-4	Provisions common to telephone and telegraph services.
49.4252-5	Teletypewriter exchange service.
49.4252-6	Wire mileage service.
49.4252-7	Wire and equipment service.
49.4253	Statutory provisions; exemptions.
49.4253-1	Exemption for certain coin-operated service.
49.4253-2	Exemption for news services.
49.4253-3	Exemption for certain organizations.
49.4253-4	Exemption for servicemen in combat zone.
49.4253-5	Exemption for items otherwise taxed.
49.4253-6	Exemption for common carriers and communications companies.
49.4253-7	Exemption for installation charges.
49.4253-8	Exemption for terminal facilities in case of wire mileage service.
49.4253-9	Exemption for certain interior communication systems.
49.4253-10	Exemption for certain private communications services.
49.4253-11	Use and retention of exemption certificates.
49.4253-12	Cross reference.
49.4254	Statutory provisions; computation of tax.

Sec.
49.4254-1 Computation of tax.
49.4254-2 Payment for toll telephone service or telegraph service in coin-operated telephones.

AUTHORITY: §§ 49.4251 to 49.5254-2 issued under sec. 7805, Internal Revenue Code of 1954; 68A Stat. 917; 26 U.S.C. 7805.

Subpart C—Communications

§ 49.4251 Statutory provisions; imposition of tax.

SEC. 4251. *Imposition of tax*—(a) *In general.* There is hereby imposed on amounts paid for the communication services enumerated in the following table a tax equal to the percent of the amount so paid as is specified in such table:

	Rate of tax (percent)
Taxable service:	
General telephone service.....	10
Toll telephone service.....	10
Telegraph service.....	10
Teletypewriter exchange service.....	10
Wire mileage service.....	10
Wire and equipment service.....	8

The taxes imposed by this section shall be paid by the person paying for the services.

(b) *Termination of tax on general telephone service*—(1) *In general.* Effective as provided in paragraph (2), the tax imposed by this section on amounts paid for general telephone service shall cease to apply.

(2) *Effective date.* (A) Subject to the provisions of subparagraph (B), paragraph (1) shall apply with respect to amounts paid on or after July 1, 1963, for services rendered on or after such date.

(B) Paragraph (1) shall not apply with respect to amounts paid pursuant to bills rendered before July 1, 1963. In the case of amounts paid pursuant to bills rendered on or after such date for services for which no previous bill was rendered, paragraph (1) shall apply except with respect to such services as were rendered more than 2 months before such date. Paragraph (1) shall not apply with respect to amounts paid for services rendered more than 2 months before such date.

[Sec. 4251 as amended and in effect Jan. 1, 1959, and as further amended by sec. 5, Tax Rate Extension Act 1959 (73 Stat. 158); sec. 202(a)(2), Public Debt and Tax Rate Extension Act 1960 (74 Stat. 290); sec. 3(a)(2), Tax Rate Extension Act 1961 (75 Stat. 193); sec. 3(a)(2), Tax Rate Extension Act 1962 (76 Stat. 114)]

§ 49.4251-1 Imposition of tax.

(a) *In general.* Section 4251 imposes a tax on amounts paid for general telephone service; toll telephone service; telegraph service; teletypewriter exchange service; wire mileage service; and wire and equipment service. See § 49.4251-2 for rate and application of tax.

(b) *Termination of tax on general telephone service.* (1) Except as otherwise provided in subparagraph (2) of this paragraph, no tax is imposed on amounts paid on or after July 1, 1963, for general telephone service rendered on or after such date.

(2) In the case of amounts paid pursuant to bills rendered on or after July 1, 1963, for general telephone service for which no previous bill was rendered, no tax is imposed on that portion of the amount paid pursuant to such bill or bills as is attributable to general telephone service rendered subsequent to April 30, 1963. However, the tax applies to that

portion of the amount paid pursuant to any such bill or bills as is attributable to general telephone service rendered prior to May 1, 1963. The tax also applies to amounts paid for general telephone service pursuant to bills rendered before July 1, 1963, without regard to when the payment is made or the service is rendered.

NOTE: The provisions of §§ 49.4251 and 49.4251-1 do not reflect the extension of the tax on general telephone service to July 1, 1964, made by the Tax Rate Extension Act of 1963 (Public Law 88-52). This extension of tax will be reflected in an amendment of these regulations to be subsequently issued.

§ 49.4251-2 Rate and application of tax.

(a) *Rate of tax.* Tax is imposed on amounts paid for each of the following services rendered at the rate specified below:

	Rate of tax (percent)
Taxable service:	
General telephone service.....	10
Toll telephone service.....	10
Telegraph service.....	10
Teletypewriter exchange service.....	10
Wire mileage service.....	10
Wire and equipment service.....	8

(b) *Amounts paid.* The term "amounts paid" means the amounts collected for the communication services specified in paragraph (a) of this section, without regard to whether the charge therefor is paid or satisfied in money, service, or other valuable consideration. For additional provisions relating to the term "amounts paid" see the section of the regulations relating to the particular taxable service listed in paragraph (a) of this section.

(c) *Liability for, and return of, tax.* The taxes imposed by section 4251 are payable by the person paying for the services rendered, and shall be paid to the person rendering the services who is required to collect the tax and return and pay over the tax in accordance with the applicable provisions of the regulations contained in Subparts F and G of this part.

§ 49.4251-3 Applicability of sections 4251 to 4254, inclusive.

Except as otherwise provided in this section, the applicability of sections 4251 to 4254, inclusive, as amended and in effect on January 1, 1959, and the regulations in this subpart extends only to amounts paid on or after January 1, 1959, for services rendered on or after such date. In the case of amounts paid pursuant to bills rendered on or after January 1, 1959, for services for which no previous bill was rendered, the sections of law and regulations referred to in the preceding sentence are applicable in respect of that portion of the amount paid pursuant to such bill or bills as is attributable to services rendered subsequent to October 31, 1958. For regulations applicable with respect to amounts paid for services rendered prior to November 1, 1958, and amounts paid for services rendered after October 31, 1958, for which a bill was rendered prior to January 1, 1959, see Part 42 of this chapter. See also §§ 49.0-3 and 49.0-4, relating to the scope of the regulations and the extent to which prior regulations are superseded.

§ 49.4252 Statutory provisions; definitions.

SEC. 4252. *Definitions*—(a) *General telephone service.* For purposes of this subchapter, the term "general telephone service" means any telephone or radio telephone service furnished in connection with any fixed or mobile telephone or radio telephone station which may be connected (directly or indirectly) to an exchange operated by a person engaged in the business of furnishing communication service, if by means of such connection communication may be established with any other fixed or mobile telephone or radio telephone station. Without limiting the preceding sentence, any service described therein shall be treated as including the use of—

- (1) Any private branch exchange (and any fixed or mobile telephone or radio telephone station connected, directly or indirectly, with such an exchange), and
- (2) Any tie line or extension line.

The term "general telephone service" does not include any service which is toll telephone service or wire and equipment service.

(b) *Toll telephone service.* For purposes of this subchapter, the term "toll telephone service" means a telephone or radio telephone message or conversation for which (1) there is a toll charge, and (2) the charge is paid within the United States.

(c) *Telegraph service.* For purposes of this subchapter, the term "telegraph service" means a telegram, cable, or radio dispatch or message for which the charge is paid within the United States.

(d) *Teletypewriter exchange service.* For purposes of this subchapter, the term "teletypewriter exchange service" means any service where a teletypewriter (or similar device) may be connected (directly or indirectly) to an exchange operated by a person engaged in the business of furnishing communication service, if by means of such connection communication may be established with any other teletypewriter (or similar device).

(e) *Wire mileage service.* For purposes of this subchapter, the term "wire mileage service" means—

- (1) Any telephone or radiotelephone service not used in the conduct of a trade or business, and
- (2) Any other wire or radio circuit service not used in the conduct of a trade or business,

not included in any other subsection of this section; except that such term does not include service used exclusively in furnishing wire and equipment service.

(f) *Wire and equipment service.* For purposes of this subchapter, the term "wire and equipment service" includes stock quotation and information services, burglar alarm or fire alarm service, and all other similar services (whether or not oral transmission is involved). Such term does not include teletypewriter exchange service.

[Sec. 4252 as amended and in effect Jan. 1, 1959, and as further amended by sec. 4(a), Tax Rate Extension Act 1962 (76 Stat. 115)]

§ 49.4252-1 General telephone service.

(a) *In general.* The term "general telephone service" means any telephone or radio telephone service furnished in connection with any fixed or mobile telephone or radio telephone station which may be connected, directly or indirectly, to an exchange operated by a person engaged in the business of furnishing communication service, if by means of such connection communication may be established with any other fixed or mobile telephone or radio telephone station. Such term includes generally the ordi-

nary residential and business or commercial telephone service within a local service area, and includes all types of such service, such as individual line and party line telephones, and extension telephones. Where, in addition to the basic periodic charge for such telephone service within the local service area, there are additional charges, for example, for calls in excess of a certain number or for calls between certain points within the same local service area, the telephone service for which such additional charges are made is included within the term "general telephone service". These additional charges for services within a local service area, generally referred to as "message units", are not considered to be "toll charges". General telephone service, however, is not limited to service furnished within a local service area. Except as otherwise provided in this paragraph, the term includes any service furnished which is telephonic in nature, regardless of the commercial or other name or term by which such service may be known or designated, if the fixed or mobile telephone or radio telephone station used in conjunction with such service may be connected (directly or indirectly) to an exchange whether located within or without the local service area, operated by a person engaged in the business of furnishing communication service, and if by means of such connection communication may be established with any other fixed or mobile telephone or radio telephone station. If the described facilities may be connected to such an exchange, the service constitutes general telephone service whether or not it is the practice of the subscriber to the service to make such connection, and whether or not the person engaged in the business of furnishing communication service permits the subscriber to make such connection. General telephone service also includes the use of any private branch exchange (and any fixed or mobile telephone or radio telephone station connected, directly or indirectly, with a private branch exchange), and any tie line or extension line (including an off-premise extension line), which may be connected, directly or indirectly, to an exchange operated by a person engaged in the business of furnishing communication service, if by means of such connection communication may be established with any other fixed or mobile telephone or radio telephone station. However, the term does not include any service which is toll telephone service or wire and equipment service. For the definition of the term "toll charge", see paragraph (a) of § 49.4252-2. For provisions relating to coin-operated telephones, see section 4253(a) and § 49.4253-1.

(b) *Amounts paid.* For purposes of the tax in respect of general telephone service, the term "amounts paid" means the amounts collected for the service, whether the charge is made on a monthly or other periodic basis, or is based on the number of calls made, or is in the form of an assessment as in the case of a mutual telephone system. Where a basic periodic charge is made for the service, with additional charges for all

calls or additional calls above a certain number, the additional charges are also subject to the tax. Other rules relating to amounts paid are as follows:

(1) Where the charge for telephone service includes an additional charge for not making payment within a specified time, the total amount paid including the additional charge is the basis for computing the amount of tax due. Similarly, where a discount is allowed for the payment within a specified time of a charge for service rendered, the tax is to be computed on the amount actually paid.

(2) Assessments or charges paid by members or subscribers of a mutual or cooperative telephone company, association, or system for switching services, or for the repair or replacement of instruments, poles, wires, equipment, etc., incidental to ordinary maintenance, are subject to the tax.

(3) All amounts paid by subscribers for private branch exchange service, for the use of switchboard, switching, and other telephone equipment, for the use of trunk line facilities, for tie lines connecting private branch exchanges, and for any extension line, are subject to the tax on general telephone service.

(4) The tax attaches to the total charge made to a hotel or similar subscriber for general telephone service furnished to the hotel or its guests, but no tax attaches to any charge made by the hotel for service rendered in placing the calls for its guests.

(5) In cases where a person leases lines or channels, equipment, and other facilities used in conjunction with general telephone service, the amounts paid by such person for such lines or channels, equipment, and other facilities constitute amounts paid for general telephone service, notwithstanding the fact that the lines or channels, equipment, and other facilities used in conjunction with such service are supplied by different persons or in part by the user of such service.

(c) *Cross reference.* For other provisions relating to general telephone service, see § 49.4252-4.

§ 49.4252-2 Toll telephone service.

(a) *In general.* The term "toll telephone service" means any telephone or radio telephone message or conversation for which there is a toll charge, and the charge is paid within the United States. A toll charge is a charge made for such a message or conversation to a place beyond the local service area. For the meaning of the term "United States", see paragraph (d) of § 49.4252-4.

(b) *Amounts paid.* (1) The tax in respect of toll telephone service is imposed on the total amount paid for the service, including any charge, in addition to the basic toll charge, made for "overtime" in connection with a telephone or radio telephone message or conversation.

(2) The tax attaches to the total charge made to a hotel or similar subscriber for toll telephone service furnished to the hotel or its guests, but no tax attaches to any charge made by the hotel for service rendered in placing the calls for its guests.

(c) *Cross reference.* For provisions relating to toll telephone messages communicated through the use of coin-operated telephones, see section 4253(a) and § 49.4253-1. For other provisions relating to toll telephone service, see § 49.4252-4.

§ 49.4252-3 Telegraph service.

(a) *In general.* The term "telegraph service" means a telegraph, cable, or radio dispatch or message for which the charge is paid within the United States. For the meaning of the term "United States", see paragraph (d) of § 49.4252-4.

(b) *Amounts paid.* A charge made for a telephone toll call used by a telegraph company in effecting delivery of a telegraph message shall be added to the basic charge for the transmission of the telegraph message for the purpose of determining the amount subject to tax. In such case, the telegraph company is not liable for tax on the amount paid by it to the telephone company for the toll call. A charge made for a telephone call which is used to reach a telegraph office for the purpose of sending a telegraph message should not be added to the basic charge for the transmission of the telegraph message, as the telegraph message is considered to begin at the telegraph office.

(c) *Cross reference.* For provisions relating to telegraph messages communicated through the use of coin-operated telephones, see section 4253(a) and § 49.4253-1. For other provisions relating to telegraph service, see § 49.4252-4.

§ 49.4252-4 Provisions common to telephone and telegraph services.

(a) *In general.* The tax applies to all amounts paid for services rendered which are incidental to the transmission of a message or conversation. Where dispatches, messages, or conversations are transmitted by telephone, radio telephone, telegraph, cable, or radio free of any charge whatsoever, no tax attaches, but where the carrier in fact makes some charge for the transmission, either in money, service, or other valuable consideration, such charge is subject to the tax upon the basis of the amount of the charge computed in money or money's worth. The tax is payable by the person paying the transmission charge and is to be collected by the person receiving the payment. If a message, dispatch, or conversation is transmitted "collect", the person who pays the charge therefor is liable for the tax. All telephone and telegraph transmission services when rendered for hire are subject to tax whether or not the agency furnishing such services is a common carrier. For provisions relating to the computation of tax with respect to charges for telephone and telegraph services, see section 4254 and §§ 49.4254-1 and 49.4254-2.

(b) *When transmission begins and ends.* Transmission begins when the message is delivered by the sender to the carrier, or its agent, and continues until receipt by the addressee or his agent. Thus, an amount paid to a telephone, telegraph, radio, or cable company for messenger service in bringing the recipient of a message to the tele-

phone, or in delivering a dispatch or message, must be included in determining the total amount subject to tax. However, an amount paid for messenger service rendered by a hotel or similar establishment is not to be included in the total charge on which the tax is computed.

(c) *Services rendered under contract.*

(1) Except as an exemption may otherwise be specifically provided for in this part, where, under the provisions of a contract, dispatches, messages, or conversations are transmitted by telephone, radio telephone, telegraph, cable, or radio in consideration of the payment of a lump sum of money or the performance of services, the amounts paid for such transmissions are subject to tax regardless of whether such dispatches, messages, or conversations relate to the operation of the business of a common carrier and whether they are "on line" or "off line".

(2) Where a telegraph company agrees to transmit over its wires dispatches or messages relating to the business of a carrier free or at reduced rates in consideration of services to be performed by the carrier in transporting men or materials of the telegraph company, all such dispatches or messages are subject to tax.

(d) *Meaning of the term "United States".* For purposes of section 4252 (b) and (c), the term "United States" includes the States and the District of Columbia. Such term also includes inland waters (such as rivers, lakes, bays, etc.) lying wholly within the United States, and, where an international boundary line divides inland waters, such parts of such inland waters as lie within the boundary of the United States, and also the waters known as a marine league from low tide on the coast line. Ships within these limits whether of foreign or domestic registry are considered to be within the United States.

(e) *Exemptions.* For exemptions from the taxes imposed on amounts paid for telephone and telegraph services, see sections 4253, 4292, 4293, and 4294, and the regulations thereunder contained in this part.

§ 49.4252-5 **Teletypewriter exchange service.**

(a) *In general.* The term "teletypewriter exchange service" means any service where a teletypewriter (or similar device) may be connected, directly or indirectly, to an exchange operated by a person engaged in the business of furnishing communication service, if by means of such connection communication may be established with any other teletypewriter (or similar device). If the teletypewriter or similar device used in conjunction with such service may be connected to such an exchange, the service constitutes teletypewriter exchange service whether or not it is the practice of the subscriber to the service to make such connection, and whether or not the person engaged in the business of furnishing communication service permits the subscriber to make such connection.

(b) *Amounts paid.* In determining the amount of tax due, the amount paid

for the service shall include all charges made in connection with the furnishing of any teletypewriter exchange service, such as salaries of operators, if in the employ of the person furnishing such service, charges for equipment, instruments, and other apparatus. In cases where a person leases lines or channels, equipment, and other facilities used in conjunction with teletypewriter exchange service, the amounts paid by such person for such lines or channels, equipment, and other facilities constitute amounts paid for teletypewriter exchange service, notwithstanding the fact that the lines or channels, equipment, and other facilities used in conjunction with such service are supplied by different persons or in part by the user of such service.

(c) *Exemptions.* For exemptions from the tax imposed on amounts paid for teletypewriter exchange service, see sections 4253, 4292, 4293, and 4294, and the regulations thereunder contained in this part.

§ 49.4252-6 **Wire mileage service.**

(a) *In general.* The meaning of the term "wire mileage service" differs depending upon the date on which the service is furnished. For services furnished on or after January 1, 1963, the term means any telephone or radiotelephone service not used in the conduct of a trade or business, and any other wire or radio circuit service not used in the conduct of a trade or business, which is not included in §§ 49.4252-1 through 49.4252-3, 49.4252-5, and 49.4252-7. The term "trade or business" as used in this section includes activities of organizations which are conducted with no purpose of gain or profit. For services furnished before January 1, 1963, the term means any telephone or radiotelephone service, and any other wire or radio circuit service, which is not included in §§ 49.4252-1 through 49.4252-3, 49.4252-5, and 49.4252-7. However, regardless of the date on which the service is furnished, any service which is exempt from tax for any reason specified in section 4253 is not included in wire mileage service. In general, the term means (except as qualified by the preceding sentences of this paragraph) any telephone or radiotelephone service, and any other wire or radio circuit service, which may not be connected, directly or indirectly, to an exchange operated by a person engaged in the business of furnishing communication service. Wire mileage service ordinarily relates to private line or private channel service where lines or channels, equipment, and other facilities are furnished (usually, but not necessarily, on a contractual basis) to enable users to communicate between specified locations continuously or for specified periods, as distinguished from the sending of single dispatches, messages, and conversations by telephone, radiotelephone, telegraph, cable, or radio for which tolls are charged by the carrier. The communications may be telephonic or in code, or may be reproduced at the terminating end in the form of a typewritten page or tape, or picture facsimile. The term "wire mileage service" does not include any serv-

ice which is used exclusively in furnishing wire and equipment service.

(b) *Examples.* The following are examples of wire mileage service (except that in the case of services furnished on or after January 1, 1963, wire mileage service does not include any such services used in the conduct of a trade or business):

(1) Channels and equipment for private telephone service.

(2) Channels and equipment for private code service.

(3) Channels and equipment for private teletypewriter or teleprinter service.

(4) Channels and equipment for program transmission, and

(5) Channels and equipment for photograph, picture or facsimile transmission, etc.

(c) *Amounts paid.* In determining the amount of tax due, the amount paid for the service shall include all charges made in connection with the furnishing of any wire mileage service, such as salaries of operators, if in the employ of the person furnishing such service, charges for equipment, instruments, and other apparatus other than station terminal equipment. In cases where a person leases lines or channels, equipment, and other facilities used in conjunction with wire mileage service, the amounts paid by such person for such lines or channels, equipment, and other facilities constitute amounts paid for wire mileage service, notwithstanding the fact that the lines or channels, equipment, and other facilities used in conjunction with such service are supplied by different persons or in part by the user of such service.

(d) *Exemptions.* For exemptions from the tax imposed on amounts paid for wire mileage service, see sections 4253, 4292, 4293, and 4294, and the regulations thereunder contained in this part.

§ 49.4252-7 **Wire and equipment service.**

(a) *In general.* The term "wire and equipment service" includes stock quotation and information services, burglar alarm or fire alarm service, and all other similar services (whether or not oral transmission is involved). In general, the term relates to wire lines or channels and equipment by means of which information or services are furnished to the subscriber. The phrase "all other similar services" includes innovations in the wire and equipment field. The term does not include teletypewriter exchange service or any service furnished by any means other than wire communication. Tax is imposed on the amounts paid for such wire lines or channels, equipment, and information or services.

(b) *Examples.* The following are examples of wire and equipment service:

(1) Burglar, fire, or other alarm service, where the service consists of wire lines or channels furnished between a remote point and the subscriber's premises, or a police or fire station, or a central station, and over which a signal is transmitted in the case of illegal entry, fire, leakage, etc.

(2) Wire lines or channels furnished between a point of origin and the subscriber's premises over which are given stock and bond market quotations and reports, racing results, baseball scores, and other sporting

results, news items, musical programs, weather reports, the time, etc.

(3) Metering services, including wire lines or channels and equipment, furnished between a remote point and the subscriber's premises, over which signals are transmitted so that the subscriber may obtain information as to a given condition at the remote point, such as water level, water pressure, gas pressure, etc.

(4) Remote control wire lines or channels furnished between a remote point and the subscriber's premises over which signals are transmitted which will actuate an instrument at the remote point.

(c) *Amounts paid.* In determining the amount of tax due, the amount paid for the service shall include all charges made in connection with the furnishing of any wire and equipment services, such as salaries of operators, if in the employ of the person furnishing such service, charges for equipment, instruments, and other apparatus. Where the service rendered includes the furnishing of information or programs such as stock market quotations, baseball scores, racing results, weather reports, or musical programs, etc., any amounts charged for information or programs furnished shall also be included, whether or not individual items are charged or billed separately. In cases where a person leases lines or channels, equipment, and other facilities used in conjunction with wire and equipment service, the amounts paid by such person for such lines or channels, equipment, and other facilities constitute amounts paid for wire and equipment service, notwithstanding the fact that the lines or channels, equipment, and other facilities used in conjunction with such service are supplied by different persons or in part by the user of such service.

(d) *Relationship to wire mileage service.* The tax on wire mileage service does not apply in respect of any service which is used exclusively in furnishing wire and equipment service. See § 49.4252-6.

(e) *Exemptions.* For exemptions from the tax imposed on amounts paid for wire and equipment service, see sections 4253, 4292, 4293, and 4294, and the regulations thereunder contained in this part.

§ 49.4253 Statutory provisions; exemptions.

Sec. 4253. *Exemptions.*—(a) *Certain coin-operated service.* Service paid for by inserting coins in coin-operated telephones available to the public shall not be subject to the tax imposed by section 4251 with respect to general telephone service, or with respect to toll telephone service or telegraph service if the charge for such toll telephone service or telegraph service is less than 25 cents; except that where such coin-operated telephone service is furnished for a guaranteed amount, the amounts paid under such guarantee plus any fixed monthly or other periodic charge shall be subject to the tax.

(b) *News services.* No tax shall be imposed under section 4251, except with respect to general telephone service, on any payment received from any person for services used in the collection of news for the public press, or a news ticker service furnishing a general news service similar to that of the public press, or radio broadcasting, or in the dissemination of news through the public press, or a news ticker service furnishing a

general news service similar to that of the public press, or by means of radio broadcasting, if the charge for such services is billed in writing to such person.

(c) *Certain organizations.* No tax shall be imposed under section 4251 on any payment received for services furnished to an international organization, or to the American National Red Cross.

(d) *Servicemen in combat zone.* No tax shall be imposed under section 4251 on any payment received for any toll telephone service which originates within a combat zone, as defined in section 112, from a member of the Armed Forces of the United States performing service in such combat zone, as determined under such section, provided a certificate, setting forth such facts as the Secretary or his delegate may by regulations prescribe, is furnished to the person receiving such payment.

(e) *For items otherwise taxed.* Only one payment of tax under section 4251 shall be required with respect to the tax on toll telephone service, telegraph service, or teletypewriter exchange service, notwithstanding the lines or stations of one or more persons are used in furnishing such service.

(f) *Common carriers and communications companies.* No tax shall be imposed under section 4251 on the amount paid for—

(1) Any wire mileage service or wire and equipment service; or

(2) The use of any telephone or radio telephone line or channel which constitutes general telephone service (within the meaning of section 4252(a)), but only if such line or channel connects stations between any two of which there would otherwise be a toll charge,

to the extent that the amount so paid is for use by a common carrier, telephone or telegraph company, or radio broadcasting station or network in the conduct of its business as such.

(g) *Installation charges.* No tax shall be imposed under section 4251 on so much of any amount paid for the installation of any instrument, wire, pole, switchboard, apparatus, or equipment as is properly attributable to such installation.

(h) *Terminal facilities in case of wire mileage service.* No tax shall be imposed under section 4251 on so much of any amount paid for wire mileage service as is paid for, and properly attributable to, the use of any sending or receiving set or device which is station terminal equipment.

(i) *Certain interior communication systems.* No tax shall be imposed under section 4251 on any amount paid for wire mileage service or wire and equipment service, if such service is rendered through the use of an interior communication system. For purposes of the preceding sentence, the term "interior communication system" means any system—

(1) No part of which is situated off the premises of the subscriber, and which may not be connected (directly or indirectly) with any communication system any part of which is situated off the premises of the subscriber, or

(2) Which is situated exclusively in a vehicle of the subscriber.

(j) *Certain private communications services.* No tax shall be imposed under section 4251 on any amount paid for the use of any telephone or radio-telephone line or channel which constitutes general telephone service (within the meaning of section 4252 (a)), if—

(1) Such line or channel is furnished between specified locations in different States or between specified locations in different counties, municipalities, or similar political subdivisions of a State, and

(2) Such use is in the conduct of a trade or business,

[Sec. 4253 as amended and in effect Jan. 1, 1959, and as further amended by sec. 4, Act of Sept. 21, 1959 (Public Law 86-344, 73 Stat. 619); sec. 4(b), Tax Rate Extension Act 1962 (76 Stat. 115)]

§ 49.4253-1 Exemption for certain coin-operated service.

(a) *In general.* Except as provided in paragraph (b) of this section, the tax imposed on amounts paid for general telephone service is not applicable to a single telephone conversation paid for by inserting coins in a public coin-operated telephone. The tax imposed on amounts paid for toll telephone service or telegraph service is not applicable to a single telephone conversation for which a toll charge is made (see paragraph (a) of § 49.4252-2), or to a telegraph message, if the charge for such toll telephone service (including any additional charge for overtime) or telegraph service is less than 25 cents and is paid for by inserting coins in a public coin-operated telephone.

(b) *Exception where service furnished for a guaranteed amount.* Where a coin-operated telephone service is furnished for a guaranteed amount, the amount paid under such guarantee plus any fixed monthly or other periodic charge is subject to the tax imposed on amounts paid for general telephone service. The tax applies to the full amount of the guarantee whether such amount is paid out of receipts from the coin-box of the telephone or from funds of the subscriber.

§ 49.4253-2 Exemption for news services.

(a) *In general.* The exemption for news services provided by section 4253 (b) is applicable to payments for services of the kind listed in section 4251, except general telephone service. The exemption will apply only with respect to payments for services which are utilized exclusively:

(1) In the collection of news for the public press or radio or television broadcasting or in the dissemination of news through the public press or by means of radio or television broadcasting; or

(2) In the collection or dissemination of news by a news ticker service furnishing a general news service similar to that of the public press.

For the exemption to apply, the charge for the services must be billed in writing to the person paying for the services and such person must certify in writing that the services are so utilized.

(b) *Scope of the exemption.* (1) The exemption applies to amounts charged for messages from any newspaper, press association, radio or television news broadcasting agency, or news ticker service, to any other newspaper, press association, radio or television news broadcasting agency, or news ticker service or to or from their bona fide correspondents, which messages deal exclusively with the collection of news items for, or the dissemination of news items through, the public press, radio or television broadcasting, or a news ticker service furnishing a general news service similar to that of the public press. The exemption does not extend to messages of an administrative nature such as messages transmit-

ting funds to correspondents, messages to correspondents relating to assignments or hotel accommodations, etc.

(2) The exemption does not extend to the collection and dissemination of information or matters for publication in magazines, periodicals, and trade and scientific publications issued to supply information on certain subjects of interest to particular groups; or to amounts paid by newspapers, press associations, radio or television news broadcasting agencies or networks, or news ticker services, for general telephone service taxable under section 4251.

§ 49.4253-3 Exemption for certain organizations.

(a) *The American National Red Cross.* The taxes imposed by section 4251 do not apply to amounts paid for services furnished to the American National Red Cross.

(b) *International organizations.* The taxes imposed by section 4251 do not apply to amounts paid for services furnished to an international organization. See section 7701(a) (18) for the definition of "international organization". An international organization is designated as such by the President of the United States through an Executive order or orders. When an organization has been designated by the President as entitled to enjoy the privileges, exemptions, and immunities conferred by the International Organizations Immunities Act, or part thereof, including exemption from tax, the exemption applies to the taxes imposed by section 4251 on amounts paid for services unless the President otherwise provides. The exemption is subject to withdrawal or revocation by the President. In case of withdrawal or revocation, unless otherwise provided by the President, the exemption is inapplicable to payments made on or after the date of issuance of the order of withdrawal or the date of revocation.

(c) *Exemption certificate.* (1) No exemption certificate is required under this section where the payment for the services furnished is made by the American National Red Cross direct to the person furnishing the services. In all other cases the right to exemption under section 4253(c) shall be evidenced by properly executed exemption certificates in substantially the following form:

EXEMPTION CERTIFICATE

----- 19--
(Date)
I certify that -----
(Name of service)
have been furnished by -----
(Telephone, telegraph
company, etc.)
to -----; that the charges of
(International
Organization, etc.)
\$----- will be paid from -----
(International
Organization, etc.)
funds; and that the charges are exempt from
tax under section 4253(c) of the Internal
Revenue Code.

(Signature of officer or
employee)

(Address)

(Title)

NOTE: Penalty for fraudulent use, \$10,000 or imprisonment or both.

(2) See § 49.4253-11 for further provisions relating to exemption certificates.

§ 49.4253-4 Exemption for servicemen in combat zone.

(a) *In general.* The exemption provided by section 4253(d) is applicable to any payment received for any telephone or radio telephone message or call which originates within a combat zone, as defined in section 112, from a member of the Armed Forces of the United States performing service in such combat zone, if a properly executed certificate of exemption substantially in the form shown in paragraph (c) of this section is furnished to the person receiving such payment.

(b) *Service in combat zone.* Service is performed in a combat zone only if it is performed in an area which the President of the United States has designated by Executive order, for the purpose of section 112, as an area in which Armed Forces of the United States are or have engaged in combat, and only if it is performed on or after the date designated by the President by Executive order as the date of the commencing of combatant activities in such zone and on or before the date designated by the President by Executive order as the date of the termination of combatant activities in such zone.

(c) *Exemption certificate.* (1) The exemption certificate shall be in substantially the following form:

**EXEMPTION CERTIFICATE
(Overseas Telephone Calls)**

----- 19--
(Date)
I certify that the toll charges of \$-----
are for telephone or radio telephone mes-
sages originating at -----
(Point of origin)
within a combat zone from -----
(Name)
a member of the Armed Forces of the United
States performing service in such combat
zone; that the transmission facilities were
furnished by -----; and
(Name of carrier)
that the charges are exempt from tax under
section 4253(d) of the Internal Revenue
Code.

(Signature of subscriber)

(Address)

NOTE: Penalty for fraudulent use, \$10,000 or imprisonment or both.

(2) See § 49.4253-11 for further provisions relating to exemption certificates.

§ 49.4253-5 Exemption for items otherwise taxed.

A dispatch, message, or conversation transmitted by toll telephone, telegraph, or teletypewriter exchange over the combined facilities of several lines or stations of one or more persons is considered to be one dispatch, message, or conversation, and is subject to only one payment of tax under section 4251.

§ 49.4253-6 Exemption for common carriers and communications companies.

(a) *In general.* (1) The taxes imposed by section 4251 on amounts paid

for wire mileage service and wire and equipment service do not apply to amounts paid for any such services to the extent that the amounts paid are for services utilized by a common carrier, telephone or telegraph company, or television or radio broadcasting station or network in the conduct of its business as such.

(2) The tax imposed by section 4251 on amounts paid for general telephone service does not apply to amounts paid for the use of a continuous telephone or radio telephone line or channel to the extent that the amounts paid are for use by a common carrier, telephone or telegraph company, or television or radio broadcasting station or network in the conduct of its business as such, if such line or channel connects stations between any two of which there would otherwise be a toll charge. A line or channel connects stations between which there would otherwise be a toll charge if the telephone company makes a toll charge for a single message transmitted between the two stations in the case of the ordinary residential and business or commercial telephone service. A line or channel connecting two stations is considered a continuous line or channel if such line or channel does not connect with any switchboard interposed between the two stations, which makes it possible to carry on two or more independent conversations simultaneously. Where a line or channel connects with such a switchboard, the exemption is inapplicable to so much of the amount paid as is attributable to the portion of the line or channel which extends from a station to a switchboard located in the same local service area.

(b) *Exemption inapplicable.* This particular exemption is not applicable in the case of the taxes imposed on amounts paid for other services by section 4251, even though such services are utilized by the companies described in the conduct of their business as such.

§ 49.4253-7 Exemption for installation charges.

(a) *In general.* The taxes imposed by section 4251 do not apply to any amount paid as is properly attributable to the installation of any instrument, wire, pole, switchboard, apparatus, or equipment.

(b) *Maintenance charges subject to tax.* The exemption provided by section 4253(g) and paragraph (a) of this section is applicable only to amounts paid for the repair or replacement of instruments, wires, poles, switchboards, apparatus, or equipment, incidental to ordinary maintenance, are subject to tax.

§ 49.4253-8 Exemption for terminal facilities in case of wire mileage service.

The taxes imposed by section 4251 do not apply to so much of any amount paid for wire mileage service as is paid for, and properly attributable to, the use of any sending or receiving set or device which is station terminal equipment. In general, the term "station terminal equipment" refers to any sending or receiving set or device which is located

at the terminals of a line or channel, and does not refer to any such set or device which is otherwise a part of such line or channel.

§ 49.4253-9 Exemption for certain interior communication systems.

(a) *In general.* The taxes imposed by section 4251 do not apply to amounts paid for wire mileage service or wire and equipment service, if such service is rendered through the use of an interior communication system.

(b) *Interior communication system.* The term "interior communication system" means any system:

(1) No part of which is situated off the premises of the subscriber, and which may not be connected, directly or indirectly, with any communication system any part of which is situated off the premises of the subscriber; or

(2) Which is situated exclusively in a vehicle of the subscriber and which is not connected with a communications system.

(c) *Examples.* The following are examples of interior communication systems:

(1) Burglar, fire, or other alarm service, where the service consists of lines or channels and equipment which are contained solely in the building of the subscriber, and by means of which an alarm is sounded in the building in the case of illegal entry, fire, leakage, etc.

(2) Metering services, including lines or channels and equipment, furnished between two points which are located upon the subscriber's property, and which are not separated by property not owned or leased by the subscriber, over which signals are transmitted so that the subscriber may obtain information as to a given condition at one of the points, such as water level, water pressure, gas pressure, etc.

§ 49.4253-10 Exemption for certain private communications services.

(a) *In general.* The tax imposed by section 4251 on amounts paid for general telephone service does not apply to amounts paid for any such service furnished on or after January 1, 1963, to the extent that the amounts paid are for use of any telephone or radio telephone line or channel (including equipment, instruments, and other apparatus furnished exclusively for use in connection with the line or channel) in the conduct of a trade or business when such line or channel is furnished between specified locations in different States or between specified locations in different counties, municipalities, or similar political subdivisions of a State. The term "trade or business" as used in this section includes activities of organizations which are conducted with no purpose of gain or profit. A line or channel is considered to be furnished between specified locations only when the line or channel connects preselected points without the use of switching functions performed by a communications company exchange. Where an amount is paid which includes a charge for such a line or channel and also a charge for the service provided by means of switching functions performed by a communications company exchange, the exemp-

tion is applicable only to that portion of the amount so paid as is attributable to such a line or channel. The preselected points must be located in different States or in different counties or municipalities of the same State. If the preselected points are located in a State in which the political subdivisions are not denominated as counties or municipalities, then the preselected points must be in different political subdivisions of such State which correspond to counties or municipalities. For purposes of this paragraph the term "municipality" means the largest political subdivision of a State below the level of county or similar subdivision. For the exemption to apply, the charge for the service must be billed in writing to the person paying for the service and such person must certify in writing that the service is for use in the conduct of a trade or business.

(b) *Exemption inapplicable.* This particular exemption is not applicable in the case of taxes imposed on amounts paid for other services by section 4251, even though such services are utilized in the conduct of a trade or business.

§ 49.4253-11 Use and retention of exemption certificates.

A separate exemption certificate (as required by §§ 49.4253-3 and 49.4253-4) shall be furnished for each message paid for as a separate item, but where periodic payments are made, a blanket certificate (for a period not to exceed four calendar quarters) may be accepted as evidence of the right to exemption. An agent of a telegraph, telephone, radio, or cable company should not accept an exemption certificate unless satisfied, on the basis of proper credentials or otherwise, that the person who signed it is the person whom he represents himself to be and that the exemption claimed is allowable under the law. Exemption certificates should be retained with the record of the services rendered for inspection by internal revenue officers as provided in section 6001 and the regulations in Subpart G of this part.

§ 49.4253-12 Cross reference.

For exemptions applicable to amounts received as payment for services furnished to the government of any State or political subdivision of a State, to the District of Columbia, to the government of the United States, or to certain nonprofit educational organizations, see sections 4292, 4293, and 4294, and the regulations thereunder contained in Subpart F of this part.

§ 49.4254 Statutory provisions; computation of tax.

Sec. 4254. *Computation of tax.*—(a) *General rule.* If a bill is rendered the taxpayer for general telephone service, toll telephone service, or telegraph service—

(1) The amount on which the tax with respect to such services shall be based shall be the sum of all charges for such services included in the bill; except that

(2) If the person who renders the bill groups individual items for purposes of rendering the bill and computing the tax, then (A) the amount on which the tax with respect to each such group shall be based

shall be the sum of all items within that group, and (B) the tax on the remaining items not included in any such group shall be based on the charge for each item separately.

(b) *Where payment is made for toll telephone service or telegraph service in coin-operated telephones.* If the tax imposed by section 4251 with respect to toll telephone service or telegraph service is paid by inserting coins in coin-operated telephones, tax shall be computed to the nearest multiple of 5 cents, except that where the tax is midway between multiples of 5 cents, the next higher multiple shall apply.

[Sec. 4254 as amended and in effect Jan. 1, 1959]

§ 49.4254-1 Computation of tax.

(a) *General rule.* Except as provided in paragraph (b) of this section, when a bill is rendered to the taxpayer covering charges for general telephone service, toll telephone service, or telegraph service, with respect to which a tax is imposed by section 4251, the amount upon which the tax with respect to such services shall be based shall be the sum of all such charges for such services included in the bill.

(b) *Special rule in certain cases.* When a bill is rendered to the taxpayer covering charges for general telephone service, toll telephone service, or telegraph service, with respect to which a tax is imposed by section 4251, by a person who groups individual items for purposes of rendering the bill and computing the tax, then the amount on which the tax with respect to each such group shall be based shall be the sum of all items within that group, and the tax on remaining items not included in any such group shall be based on the charge for each item separately.

§ 49.4254-2 Payment for toll telephone service or telegraph service in coin-operated telephones.

Where the tax on a toll telephone or radio telephone message or conversation, or a telegraph, cable, or radio dispatch or message is paid by inserting coins in a coin-operated telephone, the tax shall be computed to the nearest multiple of 5 cents, and where the tax is midway between multiples of 5 cents, the next highest multiple shall apply. In other words, one-half or a greater fraction of 5 cents shall be treated as 5 cents and a smaller fraction shall be ignored.

[F.R. Doc. 63-7450; Filed, July 15, 1963; 8:52 a.m.]

Title 5—ADMINISTRATIVE PERSONNEL

Chapter I—Civil Service Commission

PART 6—EXCEPTIONS FROM THE COMPETITIVE SERVICE

Veterans Administration

Effective upon publication in the FEDERAL REGISTER, paragraph (c) (1) of § 6.322 is revoked and paragraph (e) (1) is added as set out below.

§ 6.322 Veterans Administration.

(e) Department of Data Management.
(1) The Chief Data Management Director.

(R.S. 1753, sec. 2, 22 Stat. 403, as amended;
5 U.S.C. 631, 633)

UNITED STATES CIVIL SERVICE COMMISSION,
[SEAL] MARY V. WENZEL,
Executive Assistant to the Commissioners.

[F.R. Doc. 63-7449; Filed, July 15, 1963;
8:51 a.m.]

Title 7—AGRICULTURE

Chapter III—Agricultural Research Service, Department of Agriculture

[P.C. 615, Reissued]

PART 301—DOMESTIC QUARANTINE NOTICES

Subpart—Mediterranean Fruit Fly

ADMINISTRATIVE INSTRUCTIONS DESIGNATING CERTAIN LOCALITIES AS REGULATED AREA

Pursuant to § 301.78-2 of the regulations supplemental to the Mediterranean Fruit Fly Quarantine (7 CFR 301.78-2), under sections 8 and 9 of the Plant Quarantine Act of 1912, as amended (7 U.S.C. 161, 162), administrative instructions to appear as 7 CFR 301.78-2a are hereby issued to read as follows:

§ 301.78-2a Administrative instructions designating regulated area under the Mediterranean fruit fly quarantine and regulations.

Infestations of the Mediterranean fruit fly have been determined to exist in the part of a civil division listed below, or it has been determined that such infestation is likely to exist therein, or it is deemed necessary to regulate such part of a civil division because of its proximity to infestation or its inseparability for quarantine enforcement purposes from infested localities. Accordingly, such part of a civil division is hereby designated as Mediterranean fruit fly regulated area within the meaning of the provisions in this subpart:

FLORIDA

Dade County. That portion of the county lying east of the west line of R. 39 E. (State Highway No. 27 and extension thereof to Dade-Broward County line) and north of the north line of T. 57 S. (Waldin Drive or extension thereof).

(Sec. 9, 37 Stat. 318; 7 U.S.C. 162. Interprets or applies sec. 8, 37 Stat. 318, as amended; 7 U.S.C. 161. 19 F.R. 74, as amended; 7 CFR 301.78-2)

These administrative instructions shall become effective July 16, 1963.

The last revision of these administrative instructions, effective February 27, 1963 (28 F.R. 1791), was revoked effective May 7, 1963 (28 F.R. 4551), no Mediterranean fruit flies having been found in the regulated areas for a period of three

No. 137—3

months. Recently a few incipient infestations of this pest were discovered in the Miami area by means of traps that have been maintained continuously in this area since 1956.

These instructions list the part of a civil division regulated under the Mediterranean fruit fly quarantine and regulations, and supplement such regulations. They must be made effective promptly in order to carry out the purposes of the regulations. Accordingly, under section 4 of the Administrative Procedure Act (5 U.S.C. 1003) it is found upon good cause that notice and other public procedure with respect to the foregoing administrative instructions are impracticable and good cause is found for making the effective date thereof less than 30 days after publication in the FEDERAL REGISTER.

Done at Washington, D.C., this 10th day of July 1963.

[SEAL] E. D. BURGESS,
Director,
Plant Pest Control Division.

[F.R. Doc. 63-7455; Filed, July 15, 1963;
8:53 a.m.]

Title 14—AERONAUTICS AND SPACE

Chapter I—Federal Aviation Agency

SUBCHAPTER E—AIRSPACE [NEW]

[Airspace Docket No. 63-WE-47]

PART 71—DESIGNATION OF FEDERAL AIRWAYS, CONTROLLED AIRSPACE, AND REPORTING POINTS [NEW]

Alteration of Control Zone

The purpose of this amendment to § 71.171 of the Federal Aviation Regulations is to alter the time of designation of the Fullerton, Calif., control zone.

The Fullerton control zone is presently designated as a full-time control zone. However, the Fullerton Airport traffic control tower, which provides the weather reporting and communications services within the control zone, operates only during the hours from 0600 to 2200 hours, local time, daily. Therefore, action is taken herein to reduce the time of designation of the control zone to coincide with the hours of operations of the control tower.

Since the change effected by this amendment is less restrictive in nature than the present requirements, and imposes no additional burden on any person, notice and public procedure hereon are unnecessary and it may be made effective immediately.

In consideration of the foregoing, the following action is taken:

In § 71.171 (27 F.R. 220-91, November 10, 1962) the Fullerton, Calif., control zone is amended to read:

Fullerton, Calif.

Within a 3-mile radius of Fullerton Municipal Airport (latitude 33°52'20" N., longitude 117°58'45" W.), excluding the portion within the Long Beach, Calif., control zone.

This control zone is effective from 0600 to 2200 hours, local time, daily.

(Sec. 307(a), 72 Stat. 749; 49 U.S.C. 1348)

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

Issued in Washington, D.C., on July 10, 1963.

H. B. HELSTROM,
Acting Chief,
Airspace Utilization Division.

[F.R. Doc. 63-7419; Filed, July 15, 1963;
8:45 a.m.]

[Airspace Docket No. 62-CE-88]

PART 71—DESIGNATION OF FEDERAL AIRWAYS, CONTROLLED AIRSPACE, AND REPORTING POINTS [NEW]

Designation of Transition Area

On February 19, 1963, a notice of proposed rule making was published in the FEDERAL REGISTER (28 F.R. 1560) stating that the Federal Aviation Agency (FAA) proposed to designate a transition area at Mattoon, Ill.

No adverse comments were received regarding the proposed amendment. However, the Air Transport Association of America (ATA) requested that the proposal be adjusted to provide additional controlled airspace for the protection of aircraft conducting restricted ADF instrument approaches to Runway 29 at Coles County Airport. As stated in the notice, a public-use instrument approach procedure will be published upon assumption of operation of the radio beacon at this location by the Coles County Airport Authority. The transfer of responsibility for operation of the radio beacon has been accomplished. Thus, with the availability of a public-use instrument approach procedure with landing weather minimums equal to or more favorable than those specified for the restricted-use procedure, the FAA is of the opinion that the designation of additional controlled airspace to accompany an instrument approach procedure not available to the public would not be in the public interest. Therefore, action is taken herein to designate the Mattoon transition area as proposed.

Interested persons have been afforded an opportunity to participate in the making of the rule herein adopted, and due consideration has been given to all relevant matter presented.

The substance of the proposed amendment having been published, and for the reasons stated in the notice, § 71.181 (27 F.R. 220-139, November 10, 1962), is amended by adding the following:

Mattoon, Ill.

That airspace extending upward from 700 feet above the surface within a 4-mile radius of Coles County Airport, Mattoon, Ill. (latitude 39°28'46" N., longitude 88°17'05" W.), and within 2 miles each side of the 228° bearing from Coles County Airport, extending from the 4-mile radius area to 8 miles SW of the airport; and that airspace extending upward from 1,200 feet above the surface within a 12-mile radius of Coles County Airport.

(Sec. 307(a), 72 Stat. 749; 49 U.S.C. 1348)

This amendment shall become effective 0001, e.s.t., September 19, 1963.

Issued in Washington, D.C., on July 10, 1963.

H. B. HELSTROM,
Acting Chief,
Airspace Utilization Division.

[F.R. Doc. 63-7420; Filed, July 15, 1963;
8:45 a.m.]

[Airspace Docket No. 62-WA-116]

PART 71—DESIGNATION OF FEDERAL AIRWAYS, CONTROLLED AIRSPACE, AND REPORTING POINTS [NEW]

Designation of Positive Control Area

On March 15, 1963, a notice of proposed rule making was published in the FEDERAL REGISTER (28 F.R. 2529) stating that the Federal Aviation Agency (FAA) proposed to include portions of the airspace from flight level 240 to and including flight level 600 which are under the jurisdiction of the Albuquerque and El Paso air route traffic control centers in positive control area. This area is to be known as the Albuquerque positive control area.

Interested persons have been afforded an opportunity to participate in the making of the rule herein adopted, and no adverse comments were received regarding the proposed amendment.

The substance of the proposed amendment having been published, therefore, and for the reasons stated in the notice, the following action is taken:

In § 71.193 (27 F.R. 220-157, November 10, 1962) the following is added:

Albuquerque, N. Mex.

That airspace within the continental control area, from flight level 240 to and including flight level 600, bounded by a line beginning at: latitude 29°48'30" N., longitude 102°00'00" W.; thence to latitude 30°25'00" N., longitude 102°00'00" W.; thence to latitude 31°23'00" N., longitude 99°28'00" W.; thence to latitude 31°24'00" N., longitude 98°49'00" W.; thence to latitude 32°00'00" N., longitude 98°50'00" W.; thence to latitude 32°37'00" N., longitude 99°04'00" W.; thence to latitude 33°14'00" N., longitude 98°57'00" W.; thence to latitude 33°15'00" N., longitude 99°30'00" W.; thence to latitude 33°55'00" N., longitude 99°47'00" W.; thence to latitude 34°10'00" N., longitude 100°35'00" W.; thence to latitude 34°46'00" N., longitude 101°01'00" W.; thence to latitude 35°57'00" N., longitude 100°03'00" W.; thence to latitude 36°25'00" N., longitude 100°18'00" W.; thence to latitude 36°46'00" N., longitude 102°28'00" W.; thence to latitude 37°44'00" N., longitude 102°20'00" W.; thence to latitude 36°43'00" N., longitude 106°05'00" W.; thence to latitude 35°26'00" N., longitude 110°00'00" W.; thence to latitude 31°20'00" N., longitude 110°00'00" W.; thence along the United States/Mexican Border to the point of beginning.

(Sec. 307(a), 72 Stat. 749; 49 U.S.C. 1348)

This amendment shall become effective 0201, e.s.t., August 22, 1963.

Issued in Washington, D.C., on July 9, 1963.

H. B. HELSTROM,
Acting Chief,
Airspace Utilization Division.

[F.R. Doc. 63-7421; Filed, July 15, 1963;
8:46 a.m.]

Chapter III—Federal Aviation Agency

SUBCHAPTER C—AIRCRAFT REGULATIONS

[Reg. Docket No. 1750; Amdt. 584]

PART 507—AIRWORTHINESS DIRECTIVES

General Dynamics Models 340 and 440 Aircraft

A proposal to amend Part 507 of the regulations of the Administrator to include an airworthiness directive requiring inspection of the nose landing gear actuating cylinder rod end eyebolts on General Dynamics Models 340 and 440 aircraft, and replacement of any found cracked, was published in 28 F.R. 5094.

Interested persons have been afforded an opportunity to participate in the making of the amendment. No objections were received.

In consideration of the foregoing, and pursuant to the authority delegated to me by the Administrator (25 F.R. 6439), § 507.10(a) of Part 507 (14 CFR Part 507) is hereby amended by adding the following new airworthiness directive:

GENERAL DYNAMICS. Applies to all Models 340 and 440 aircraft.

Compliance required as indicated.

Cracks have been found in the nose landing gear actuating cylinder rod end eyebolt, Peacock P/N C50137-2. To assure that all cracked eyebolts are replaced, accomplish either (a) or (b) as applicable:

(a) If the nose landing gear actuating cylinder rod end eyebolt Peacock P/N C50137-2, has not been modified in accordance with Convair Service Engineering Report No. 6820-240-23/340-45/440-45 dated August 24, 1962, or an FAA Western Region, Engineering and Manufacturing Branch approved equivalent modification, within the next 225 hours' time in service after the effective date of this AD, unless already accomplished within the last 775 hours' time in service, and thereafter at periods not to exceed 1,000 hours' time in service from the last inspection, inspect the unmodified eyebolt, where the threaded area is machined for the relief radius, by a dye penetrant method or an FAA approved equivalent method for any indication of cracking. Replace a cracked eyebolt with an uncracked eyebolt, Peacock P/N C50137-2, before further flight and continue the repetitive inspections.

(b) If the nose landing gear actuating cylinder rod end eyebolt, Peacock P/N C50137-2, has been modified in accordance with Convair Service Engineering Report No. 6820-240-23/340-45/440-45 dated August 24, 1962, or an FAA Western Region, Engineering and Manufacturing Branch approved equivalent modification, within the next 1,000 hours' time in service after the effective date of this AD, unless already accomplished within the last 4,500 hours' time in service, and thereafter at periods not to exceed 5,500 hours' time in service from the last inspection, inspect the eyebolt, where the threaded area is machined for the relief radius, by a dye penetrant method or an FAA approved equivalent method for any indication of cracking. Replace a cracked eyebolt with an uncracked eyebolt, Peacock P/N C50137-2, before further flight and continue the repetitive inspections.

(c) When unmodified eyebolts are used as replacement bolts, the inspection periods of (a) are applicable, and if modified eyebolts are used as replacements, the inspection periods of (b) are applicable.

(Convair Service Engineering Report No. 6820-240-23/340-45/440-45 dated August 24, 1962, pertains to this same subject.)

(Secs. 313(a), 601, 603; 72 Stat. 752, 775, 776; 49 U.S.C. 1354(a), 1421, 1423)

This amendment shall become effective August 15, 1963.

Issued in Washington, D.C., on July 10, 1963.

W. LLOYD LANE,
Acting Director,
Flight Standards Service.

[F.R. Doc. 63-7418; Filed, July 15, 1963;
8:45 a.m.]

Title 16—COMMERCIAL PRACTICES

Chapter I—Federal Trade Commission

[Docket C-515]

PART 13—PROHIBITED TRADE PRACTICES

Felix Friedman

Subpart—Advertising falsely or misleadingly: § 13.155 *Prices*; § 13.155-40 *Exaggerated as regular and customary*; § 13.155-70 *Percentage savings*. Subpart—Concealing, obliterating or removing law required and informative marking: § 13.512 *Fur products tags or identification*. Subpart—Invoicing products falsely: § 13.1108 *Invoicing products falsely*; § 13.1108-45 *Fur Products Labeling Act*. Subpart—Misbranding or mislabeling: § 13.1185 *Composition*; § 13.1185-30 *Fur Products Labeling Act*; § 13.1212 *Formal regulatory and statutory requirements*; § 13.1212-30 *Fur Products Labeling Act*. Subpart—Neglecting, unfairly or deceptively, to make material disclosure: § 13.1845 *Composition*; § 13.1845-30 *Fur Products Labeling Act*; § 13.1852 *Formal regulatory and statutory requirements*; § 13.1852-35 *Fur Products Labeling Act*.

(Sec. 6, 38 Stat. 721; 15 U.S.C. 46. Interpret or apply sec. 5, 38 Stat. 719, as amended; sec. 8, 65 Stat. 179; 15 U.S.C. 45, 69f) [Cease and desist order, Felix Friedman trading as Felix Friedman, Cincinnati, Ohio, Docket C-515, June 28, 1963]

Consent order requiring a Cincinnati furrier to cease violating the Fur Products Labeling Act by labeling fur products improperly as "Bleached Natural Mink", and by failing to use the term "Natural" where required in labeling, invoicing and advertising, and the term "Persian Lamb" on invoices; by advertising in newspapers which falsely represented that prices were reduced from so-called usual retail prices which were in fact fictitious, and that buyers could "Save ½ and more"; by substituting nonconforming labels for those affixed by manufacturer; and by failing to comply in other respects with requirements of the Act.

The order to cease and desist, including further order requiring report of compliance therewith, is as follows:

It is ordered, That respondent, Felix Friedman, an individual trading as Felix Friedman, or under any other name, and his representatives, agents and employees, directly or through any corporate or other device, in connection with

the introduction into commerce, or the sale, advertising, offering for sale, transportation or distribution of fur products in commerce, or in connection with the sale, advertising, offering for sale, transportation, or distribution of fur products which have been made in whole or in part of fur which has been shipped and received in commerce, as "commerce", "fur" and "fur product" are defined in the Fur Products Labeling Act, do forthwith cease and desist from:

1. Misbranding fur products by:

(a) Setting forth conflicting information on labels with respect to whether the fur contained in fur products is natural or is bleached, dyed or otherwise artificially colored.

(b) Failing to set forth the term "Natural" as part of the information required to be disclosed on labels under the Fur Products Labeling Act and the rules and regulations promulgated thereunder to describe fur products which are not pointed, bleached, dyed, tipped or otherwise artificially colored.

2. Falsely or deceptively invoicing fur products by:

(a) Setting forth information required under section 5(b)(1) of the Fur Products Labeling Act and the rules and regulations promulgated thereunder in abbreviated form.

(b) Failing to set forth the term "Persian Lamb" in the manner required where an election is made to use that term instead of the word "Lamb".

(c) Failing to set forth the term "Natural" as part of the information required to be disclosed on invoices under the Fur Products Labeling Act and the rules and regulations promulgated thereunder to describe fur products which are not pointed, bleached, tip-dyed or otherwise artificially colored.

3. Falsely or deceptively advertising fur products through the use of any advertisement, representation, public announcement, or notice which is intended to aid, promote or assist, directly or indirectly, in the sale, or offering for sale of fur products, and which:

(a) Sets forth information required under section 5(a) of the Fur Products Labeling Act and the rules and regulations promulgated thereunder in abbreviated form.

(b) Fails to set forth the term "Natural" as part of the information required to be disclosed in advertisements under the Fur Products Labeling Act and the rules and regulations promulgated thereunder to describe fur products which are not pointed, bleached, dyed, tip-dyed or otherwise artificially colored.

(c) Represents, directly or by implication, that any price, when accompanied or unaccompanied by any descriptive language, was the price at which the merchandise advertised was usually and customarily sold at retail by the respondent unless such advertised merchandise was in fact usually and customarily sold at retail at such price by respondent in the recent past.

(d) Represents directly or by implication through percentage savings claims

that prices of fur products are reduced to afford purchasers of respondent's fur products the percentage of savings stated when the prices of such fur products are not reduced to afford to purchasers the percentages of savings stated.

(e) Misrepresents in any manner the savings available to purchasers of respondent's fur products.

(f) Falsely or deceptively represents in any manner that prices of respondent's fur products are reduced.

It is further ordered, That respondent, Felix Friedman, an individual trading as Felix Friedman, or under any other name, and respondent's representatives, agents and employees, directly or through any corporate or other device, in connection with the introduction, sale, advertising or offering for sale, in commerce, or the processing for commerce, of fur products; or in connection with the selling, advertising, offering for sale, or processing of fur products which have been shipped and received in commerce, do forthwith cease and desist from misbranding fur products by substituting for the labels affixed to such fur products pursuant to section 4 of the Fur Products Labeling Act labels which do not conform to the requirements of the aforesaid Act and the rules and regulations promulgated thereunder.

It is further ordered, That the respondent herein shall within sixty (60) days after service upon him of this order, file with the Commission a report in writing setting forth in detail the manner and form in which he has complied with this order.

Issued: June 28, 1963.

By the Commission.

[SEAL]

JOSEPH W. SHEA,
Secretary.

[F.R. Doc. 63-7428; Filed, July 15, 1963;
8:47 a.m.]

[Docket C-516]

PART 13—PROHIBITED TRADE PRACTICES

Emo E. Gottlieb et al.

Subpart—Neglecting, unfairly or deceptively, to make material disclosure: § 13.1900 *Source or origin*; § 13.1900-35 *Foreign product as domestic*.

(Sec. 6, 38 Stat. 721; 15 U.S.C. 46. Interprets or applies sec. 5, 38 Stat. 719, as amended; 15 U.S.C. 45) [Cease and desist order, Emo E. Gottlieb trading as Emo Watch Company, et al., New York, N.Y., Docket C-516, June 28, 1963]

In the Matter of Emo E. Gottlieb, an Individual Trading as Emo Watch Company, Besst Band Company, Besst Watchband Company and E. E. Gottlieb

Consent order requiring a New York City distributor of watch bands consisting in whole or in substantial part of components imported from Spain, Germany, France, Italy, Japan or Hong

Kong, to cease selling the watch bands to manufacturers and distributors of watches and to retailers, without clearly disclosing the fact of foreign origin and the particular country of origin.

The order to cease and desist, including further order requiring report of compliance therewith is as follows:

It is ordered, That respondent Emo E. Gottlieb, an individual trading as Emo Watch Company, Besst Band Company, Besst Watchband Company and E. E. Gottlieb, or under any other name or names, and respondent's representatives, agents or employees, directly or through any corporate or other device, in connection with the offering for sale, sale or distribution of watch bands or any other products, in commerce, as "commerce" is defined in the Federal Trade Commission Act, do forthwith cease and desist from:

1. Offering for sale, selling or distributing any such products which are substantially, or which contain a substantial part or parts, of foreign origin or fabrication without affirmatively disclosing the country or place of foreign origin or fabrication thereof on the products themselves, by marking or stamping on an exposed surface, or on a label or tag affixed thereto, of such degree of permanency as to remain thereon until consummation of consumer sale of the products, and of such conspicuousness as to be likely observed and read by purchasers and prospective purchasers making casual inspection of the products.

2. Offering for sale, selling, or distributing any such product packaged, or mounted in a container, or on a display card, without disclosing the country or place of foreign origin of the product, or substantial part or parts thereof, on the front or face of such packaging, container, or display card, so positioned as to clearly have application to the product so packaged or mounted, and of such degree of permanency as to remain thereon until consummation of consumer sale of the product, and of such conspicuousness as to be likely observed and read by purchasers and prospective purchasers making casual inspection of the product as so packaged or mounted.

3. Placing in the hands of manufacturers, distributors, retailers, and others, means and instrumentalities by and through which they may deceive and mislead the purchasing public concerning any merchandise in the respects set out above.

It is further ordered, That the respondent herein shall within sixty (60) days after service upon him of this order, file with the Commission a report in writing setting forth in detail the manner and form in which he has complied with this order.

Issued: June 28, 1963.

By the Commission.

[SEAL]

JOSEPH W. SHEA,
Secretary.

[F.R. Doc. 63-7429; Filed, July 15, 1963;
8:47 a.m.]

Title 21—FOOD AND DRUGS

Chapter I—Food and Drug Administration, Department of Health, Education, and Welfare

SUBCHAPTER B—FOOD AND FOOD PRODUCTS

PART 121—FOOD ADDITIVES

Subpart A—Definitions and Procedural and Interpretative Regulations

MENADIONE; ORDER ACTING ON OBJECTIONS TO THE DENIAL OF PETITION AND REVOCATION OF EXTENSION

In the matter of denial of petition and revocation of extension of effective date of food additives amendments for use of menadione:

Any person adversely affected by the order in the above-identified matter published in the FEDERAL REGISTER on March 28, 1963 (28 F.R. 3051), was allowed 30 days from the date of its publication to file with the Hearing Clerk, written objections thereto; such objections were to show wherein the person filing would be adversely affected and specify with particularity the provisions of the order deemed objectionable and the grounds for the objections. If a hearing was requested, the objections and reasonable grounds to support them must have been given with the issues for the hearing.

The petitioner did not object to the denial of the petition. Comments were received from representatives of eight other firms. None of those offering comments had previously requested an extension of the effective date of the amendment nor submitted a food additive petition for the use of menadione. None indicated that investigational work was continuing to develop data to support an extension of the effective date of the amendment.

The comments related to:

1. Reinstatement of the extension to (a) give representative experts opportunity to review more fully the need for menadione and (b) permit distribution of stocks on hand during such reextension period.

Section 121.90 of the food additives procedural and interpretative regulations states the conditions under which extensions may be granted. These include the requirement that scientific investigation for action under such sections must have commenced before March 6, 1960, and thereafter pursued with reasonable diligence, and adequate evidence that the extension is consistent with the objective of carrying to completion in good faith the scientific investigations necessary as the basis for action under such section. The substance granted such an extension may be used under certain specified conditions and for the specified period of time, or until regulations have been issued establishing or denying tolerances or exemptions from requirements of tolerances in accordance with section 409 of the Federal

Food, Drug, and Cosmetic Act, whichever occurs first.

Section 409(c) (3) of the act states that "No such [food additive] regulation shall issue if a fair evaluation of the data before the Secretary—(a) fails to establish that the proposed use of the food additive under the conditions of use to be specified in the regulation will be safe * * *." The ad hoc Committee of experts, selected from members of the American Academy of Pediatrics, reviewed the information in the petition and other data that were available. The Committee contacted for additional opinions 16 other investigators in the United States and one each in Canada, Denmark, England, Greece, Holland, Sweden, and Switzerland. The Committee concluded that the petition did not establish the safety of menadione for use in prenatal vitamin supplements. With this conclusion, the interested persons who had submitted a food additive petition and/or an extension request were notified. No response was received. In accordance with the provisions of the act, the petition was denied. The act also provides that the decision on the food additive petition terminates the extension; this was accomplished.

2. Two objectors questioned the order restricting all over-the-counter sales when the subject petition proposed only a prenatal use. One of these stated that "The U.S. Food and Drug Administration has a public responsibility that the public shall not be deprived of any material deemed essential * * *."

Section 409(c) (4) (A) and (B) of the act provides that a food additive requiring a tolerance must also show an intended physical or other technical effect if a regulation is to be granted. Although vitamin K is considered an essential nutrient, a physical or other technical effect of menadione added to the diet of normal nonpregnant adults has not been shown. Nutritionists have found that the normal diet and intestinal flora supply all the vitamin K that is required in normal nonpregnant adults; thus, under these conditions, supplementation of the diet with vitamin K and its analogs, including menadione, is unnecessary.

3. One firm questioned the effect of the order on the status of menadione in animal feed. The order related to the denial of the petition for the use of menadione by humans. Menadione in animal feed is not considered a food additive as defined in section 201(s) of the act.

Conclusion. Since a fair evaluation of the data fails to establish that the food additive will be safe under the conditions of use proposed by the petition, it is therefore concluded that no such regulation for the use of 1 milligram per day of menadione shall issue. Further, since additional scientific data have not been presented, and the action denying the food additive petition is complete, there is no basis for reinstatement of an extension of the effective date of the amendment for this use of menadione. Therefore, the effective date of the order of March 28, 1963, stands as published.

(Sec. 409(c) (1) (B), 72 Stat. 1786; sec 6(c), Public Law 85-929, as amended, sec. 2, Public Law 87-19; 72 Stat. 1788, as amended, 75 Stat. 42; 21 U.S.C., note under sec. 342, 348(c) (1) (B))

Dated: July 9, 1963.

GEO. P. LARRICK,

Commissioner of Food and Drugs.

[F.R. Doc. 63-7391; Filed, July 15, 1963; 8:53 a.m.]

Title 33—NAVIGATION AND NAVIGABLE WATERS

Chapter II—Corps of Engineers, Department of the Army

PART 202—ANCHORAGE REGULATIONS

PART 204—DANGER ZONE REGULATIONS

Los Angeles and Long Beach Harbors, Calif., and Mosquito Lagoon and Atlantic Ocean, Fla.

1. Pursuant to the provisions of section 7 of the River and Harbor Act of March 4, 1915 (38 Stat. 1053; 33 U.S.C. 471), § 202.214 is hereby amended with respect to paragraph (a) (5) redesignating the boundary of Naval Anchorage E, effective 30 days after publication in the FEDERAL REGISTER, as follows:

§ 202.214 Los Angeles and Long Beach Harbors, Calif.

(a) *The anchorage grounds.* * * *

(5) *Naval Anchorage E (Long Beach Harbor).* * * *. This area is basically outlined as follows:

Latitude	Longitude
33°43'25.3"	118°10'51.0"
33°44'13"	118°12'02"
33°44'13"	118°10'57.2"
33°45'11.2"	118°11'18.2"
33°45'21.2"	118°11'15.9"

[Regs., June 22, 1963, 1507-32 (Los Angeles and Long Beach Harbors, Calif.)—ENGW-ON] (Sec. 7, 38 Stat. 1053; 33 U.S.C. 471)

2. Pursuant to the provisions of section 7 of the River and Harbor Act of August 8, 1917 (40 Stat. 266; 33 U.S.C. 1), § 204.83 governing the use and navigation of danger zones in Mosquito Lagoon and Atlantic Ocean, Florida, is hereby revoked effective on publication in the FEDERAL REGISTER since the areas are no longer needed as follows:

§ 204.83 Mosquito Lagoon, Fla., and adjacent waters in Atlantic Ocean; naval bombing and strafing areas. [Revoked]

[Regs., June 22, 1963, 1507-32 (Mosquito Lagoon and Atlantic Ocean, Fla.)—ENGW-ON] (Sec. 7, 40 Stat. 266; 33 U.S.C. 1)

J. C. LAMBERT,

Major General, U.S. Army,
The Adjutant General.

[F.R. Doc. 63-7416; Filed, July 15, 1963; 8:45 a.m.]

PART 207—NAVIGATION REGULATIONS

John Day Dam Navigation Lock and Approach Channels, Columbia River, Washington and Oregon

Pursuant to the provisions of section 7 of the River and Harbor Act of August 8, 1917 (40 Stat. 266; 33 U.S.C. 1), § 207.706 is hereby prescribed governing the use, administration, and navigation of the John Day Dam Navigation Lock and Approach Channels, Columbia River, Washington and Oregon, effective 30 days after publication in the FEDERAL REGISTER, as follows:

§ 207.706 John Day Dam Navigation Lock and Approach Channels, Columbia River, Washington and Oregon; Use, Administration, and Navigation.

(a) *General.* The lock and its approach channels, and all its appurtenances, shall be under the jurisdiction of the District Engineer, Corps of Engineers, United States Army, in charge of the locality. His representative at John Day Lock and Dam shall be the Project Engineer, who shall customarily give orders and instructions to the lock master and assistant lock masters in charge of the lock. Hereinafter, the term "lock master" shall be used to designate the lock official in immediate charge of the lock at any given time. In case of emergency and on all routine work in connection with the operation of the lock, the lock master shall have authority to take such steps as may be immediately necessary without waiting for instructions from the Project Engineer.

(b) *Immediate control.* The lock master shall be charged with the immediate control and management of the lock and of the area set aside as the lock area, including the lock approach channels. He shall see that all laws, rules, and regulations for the use of the lock and lock area are duly complied with, to which end he is authorized to give all necessary orders and directions, both to employees of the Government and to any and every person within the limits of the lock or lock area, whether navigating the lock or not. It shall be the duty of the Project Engineer to establish lines of succession for the men operating the lock on all shifts in order that in case of absence or accident to the designated lock master, one of his assistants will immediately assume the position of lock master.

(c) *Authority of lock master.* No one shall cause any movement of any vessel, boat, or other floating thing in the lock or approaches except by or under the direction of the lock master or his assistants.

(d) *Signals—(1) Sound.* All craft desiring lockage shall signal by two long and two short blasts of their whistle, delivered at a distance of one-half mile from the lock. When the lock is ready for entrance, notice will be given by one long blast. Permission to leave the lock will be given by one short blast.

NOTE: Signal stations are provided at the upstream and downstream guidewalls for use of small craft not equipped with signal equipment.

(2) *Visual.* Visual signals are located outside each lock gate and will be used in conjunction with the sound signals. When the green light is on, the lock is ready for entrance and vessels may enter under full control. When the red light is on, the lock cannot be made ready immediately and the vessel shall stand clear.

(3) *Radio.* The lock is equipped with two-way radio operating on frequencies of 2784 and 2182 kc. These frequencies are monitored by the lock master. Vessels equipped with two-way radio may communicate with the crew operating the lock but communications or signals so received will only augment and not replace the sound and visual signals.

(e) *Permissible dimensions of boats.* The lock chamber is 86 feet wide by 675 feet long and has a vertical clearance of 90 feet with The Dalles normal pool at 160 feet m.s.l. The elevation of the bottom of the lift gate in the raised position is 250 feet m.s.l. Tows aggregating 650 feet or less in length will be permitted to lock through without disassembly. At normal pool elevation of 265 feet m.s.l., depth of water over the upstream gate will be 23 feet; and at minimum operating pool elevation 257 feet m.s.l., the controlling depth is 15 feet. The depth of water over the downstream gate sill will depend upon the flow in the river but will be 15 feet when The Dalles pool is at minimum elevation of 155 feet m.s.l. The downstream gate sill elevation is 140 feet m.s.l. Gages are located on the guidewalls at each end of the lock and or the lock walls at each end. These gages indicate water surface elevation in feet above m.s.l. Depth of water over the sills should be calculated before entrance into the lock. A craft must not attempt to enter the lock if its beam or length is greater than the above-indicated dimensions or if its draft or vertical dimension exceeds the calculated clearance over the sills or below the gate with adequate allowances for safe clearance.

(f) *Precedence at lock.* Ordinarily the boat arriving before all others at the lock will be locked through first; however, depending upon whether the lock is full or empty, this precedence may be modified at the discretion of the lock master if boats are approaching from the opposite direction and are within reasonable distance of the lock at the time of the approach by the first boat. When several boats are to pass, precedence shall be given as follows:

- First. Boats and craft owned by the United States and engaged upon river and harbor improvement work.
- Second. Freight and tow boats.
- Third. Rafts.
- Fourth. Passenger boats.
- Fifth. Small vessels and pleasure boats.

(g) *Loss of turn.* Boats that fail to enter the lock with reasonable promptness, after being authorized to do so, shall lose their turn.

(h) *Multiple lockage.* The lock master shall decide whether one or more ves-

sels may be locked through at the same time.

(i) *Speed.* Vessels shall not be raced or crowded alongside another in the approach channels. When entering the lock, speed shall be reduced to a minimum consistent with safe navigation. As a general rule, when a number of vessels are entering the lock, the following vessel shall remain at least 200 feet astern of the vessel ahead.

(j) *Lockage of small boats—(1) General.* The lockage of pleasure boats, skiffs, fishing boats, and other small craft will be coordinated with the lockage of commercial craft, other than barges handling petroleum products or highly hazardous materials. If no commercial craft are scheduled to be locked through within a reasonable time not to exceed one hour after the arrival of the small craft at the lock, separate lockage will be made for such small craft.

(2) *Signals.* Signal stations which are connected to a bell located at the lock are located on the upstream and downstream guidewalls to provide facilities for small boats to notify the lock master they desire lockage. The upstream station is located near the upstream end of the north guidewall. The downstream station is located at the end of the north guidewall. Small boats desiring to use the lock will sound two long and two short rings of the bell for upstream lockage and two long and three short rings for downstream lockage. When the lock is ready for entrance, the lock master will notify the small boat by one long blast of the horn. Permission to leave the lock will be given by one short blast of the horn. The boat will wait at the signal station until the lock master signals to enter.

(k) *Mooring in lock.* All boats, rafts, and other craft when in the lock shall be moored by head and spring lines and such other lines as may be necessary to the fastenings provided for that purpose, and the lines shall not be released until the signal is given for the vessel to leave the lock. (Do not moor to stationary bits or ladders.)

(l) *Mooring in approaches prohibited.* The mooring or anchoring of boats or other craft in the approaches to the lock where such mooring will interfere with navigation through the lock is prohibited. Rafts to be passed through the lock shall be moored so as not to interfere with the navigation through lock or its approaches, and, if the raft is to be divided into sections for locking, the sections shall be brought into the lock as directed by the lock master. After passing through the lock, the sections shall be reassembled at such a distance from the entrance so as not to obstruct or interfere with navigation through the lock and approaches.

(m) *Waiting for lockage.* Boats and tows waiting downstream of the dam for lockage shall wait in the clear downstream of the navigation lock approach channel, or, contingent upon prior radio clearance of the lock master, may at their own risk lie inside the 250-foot approach channel alongside the north shore, provided that a 150-foot wide open channel is maintained between the boat

or tow and the offshore guidewall. Vessels waiting upstream of the dam for lockage may lay to against the offshore floating guidewall provided they remain not less than 400 feet upstream of the upstream lock gate. In either event, a clear channel not less than 150 feet wide shall be kept open to accommodate passing traffic.

(n) *Delay in lock.* Boats or barges must not obstruct navigation by unnecessary delay in entering or leaving the lock.

(o) *Damage to lock or other structures.* The regulations contained in this section shall not affect the liability of the owners and operators of vessels for any damage by their operations to the lock or other structures. They must use great care not to strike any part of the lock, any gate or appurtenance thereto, or machinery for operating the gates, or the walls protecting the banks of the approach channels. All boats with metal nosings or projecting irons, or rough surfaces which may damage the gates or lock walls, will not be permitted to enter the lock unless provided with suitable buffers and fenders.

(p) *Tows.* Persons in charge of vessel towing a second vessel or barge by lines, shall take the second vessel or barge alongside at a distance of at least 300 feet from the lock gate toward which the vessel is approaching and keep it alongside until at least 300 feet clear of the gate at the end from which it is departing.

(q) *Crew to move craft.* The masters in charge of tows and the persons in charge of rafts and other craft must provide a sufficient number of men to move barges, rafts, and other craft into and out of the lock easily and promptly.

(r) *Handling valves, gates, and machinery.* No person, unless authorized by the lock master, shall open or close any gate, valve, or operate any machinery in connection with the lock, but the lock master may call for assistance from the master of any boat using the lock, should such aid be necessary, and when rendering such assistance, the men so employed shall be strictly under the orders of the lock master. Masters of boats refusing to give such assistance when it is requested of them may be denied the use of the lock by the lock master.

(s) *Landing of freight.* No one shall land freight or baggage on or over the walls of the lock so as in any way to delay or interfere with navigation or the operations of the lock. Freight and baggage consigned to John Day Project shall be landed only at such places as are designated by the lock master or his assistants.

(t) *Refuse in locks.* No material of any kind shall be thrown or discharged into the lock, and no material of any kind shall be deposited in the lock area.

(u) *Statistics.* On each passage through the lock, masters or pursers of vessels shall make to the lock master such written statement of passengers, freight, and registered tonnage and other information as are indicated on forms furnished such masters or pursers by the lock master.

(v) *Persistent violation of regulations.* If the owner or master of any boat per-

sistently violates the regulations of this section after due notice of the same, the boat or master may be refused lockage by the lock master at the time of violation or subsequent thereto if deemed necessary in the opinion of the lock master to protect Government property and works in the vicinity of the lock.

(w) *Restricted areas.* (1) All the waters described in subparagraphs (2) and (3) of this paragraph are restricted to all boats except those of the United States Coast Guard and the Corps of Engineers.

(2) All of the waters within a distance of 3,000 feet downstream of the dam except the lock approach channel. The downstream limit of this restricted area is marked by orange and white striped monuments on the north and south shores.

(3) All waters within a distance of about 3,000 feet above the dam lying south of the navigation channel leading to the lock. This restricted area is marked by a line of buoys extending upstream from the end of the guidewall, and thence, across the river to the south shore.

[Regs., June 26, 1963, 1507-32 (Columbia River, Wash. and Oreg.)—ENGOW-ON] (Sec. 7, 40 Stat. 266; 33 U.S.C. 1)

J. C. LAMBERT,
Major General, U.S. Army,
The Adjutant General.

[F.R. Doc. 63-7415; Filed, July 15, 1963; 8:45 a.m.]

Title 45—PUBLIC WELFARE

Chapter V—Foreign Claims Settlement Commission of the United States

SUBCHAPTER A—RULES OF PRACTICE

PART 500—APPEARANCE AND PRACTICE BEFORE THE COMMISSION

Miscellaneous Amendments

Paragraph (a) of § 500.2 is hereby amended to read as follows:

(a) Counsel entering an appearance in a claim originally filed by claimant in his own behalf or requesting a substitution of attorneys, and counsel filing a claim in behalf of a claimant under Public Law 87-616, shall be required to file an authorization by claimant.

Paragraph (a) of § 500.3 is hereby amended to read as follows:

(a) No remuneration on account of services rendered or to be rendered to or on behalf of any claimant in connection with any claim falling within the purview of Subchapter B or Subchapter F of this chapter shall exceed ten per centum of the amount allowed on account of such claim, except that the Commission in its discretion may fix a lesser per centum with respect to any claim filed thereunder.

Paragraph (d) of § 500.3 is hereby amended to read as follows:

(d) The total remuneration on account of services rendered or to be ren-

dered to or on behalf of any claimant in connection with any claim filed under Public Law 87-616 (76 Stat. 411) shall not exceed five per centum of the amount paid by the Commission on account of such claim.

Subparagraph (3), paragraph (a) of § 500.6 is hereby amended to read as follows:

(3) To have violated sections 10 and 214 of the War Claims Act of 1948, as amended, or sections 4(f), 317(a), and 414 of the International Claims Settlement Act of 1949, as amended, or § 500.3 of Part 500 of the regulations.

Paragraphs (a) and (b) of § 500.7 are hereby amended to read as follows:

(a) No former officer or employee of the executive branch of the United States Government, of any independent agency of the United States, or of the District of Columbia, shall act in any way as agent or attorney for anyone other than the United States in connection with any matter before the Commission if he participated in the matter personally and substantially through decision, approval, disapproval, recommendation, the rendering of advice, investigation, or otherwise, while so employed.

(b) No former officer or employee of the executive branch of the United States Government, of any independent agency of the United States, or of the District of Columbia, shall, for a period of one year following such service, appear personally before the Commission as agent or attorney for anyone other than the United States with respect to a matter which was within the boundaries of his official responsibility during the last year of his service as an officer or employee of the Government.

These amendments shall become effective as of the date of filing with the FEDERAL REGISTER.

(Sec. 2, 62 Stat. 1240, as amended, 50 U.S.C. App. 2001; sec. 3, 64 Stat. 13, as amended, 22 U.S.C. 1622; 76 Stat. 1112, 50 U.S.C. App. 2017).

Dated: July 15, 1963, Washington, D.C.

EDWARD D. RE,
Chairman.

[F.R. Doc. 63-7447; Filed, July 15, 1963; 8:50 a.m.]

SUBCHAPTER F—RECEIPT, ADMINISTRATION, AND PAYMENT OF CLAIMS UNDER TITLE II OF THE WAR CLAIMS ACT OF 1948, AS AMENDED BY PUBLIC LAW 87-846

PART 580—FILING OF CLAIMS AND PROCEDURES THEREFOR

- Sec. 580.1 Time for filing.
- 580.2 Form, content and filing of claims.
- 580.3 Exhibits and documents in support of claims.
- 580.4 Acknowledgment and numbering.
- 580.5 Small business concerns.
- 580.6 Claims by corporations and excess of \$10,000.
- 580.7 Procedure for determination of claims.
- 580.8 Hearings.

AUTHORITY: §§ 580.1 through 580.8 issued pursuant to 62 Stat. 1240, 50 U.S.C. App.

2001, and 76 Stat. 1112, 50 U.S.C. App. 2017(n).

§ 580.1 Time for filing.

Claims under title II of the War Claims Act of 1948, as amended by Public Law 87-846 shall be filed with the Commission on or before July 15, 1964.

§ 580.2 Form, content and filing of claims.

(a) Claims shall be filed on official forms provided by the Commission upon request in writing addressed to the Commission at its principal office at Washington, D.C., and shall include, to the extent available at the time, all of the information called for in the claim form (FCSC Form 846), and shall be completed and signed in accordance with the instructions accompanying the form.

(b) Notice to the Foreign Claims Settlement Commission, the Department of State, or any other governmental office or agency, prior to the enactment of the statute authorizing this claims program of an intention to file a claim for World War II losses, shall not be considered as a timely filing of a claim under Public Law 87-846.

(c) Any initial written indication of an intention to file a claim received by the Commission within 30 days prior to the expiration of the filing period therefor shall be considered as timely filing of a claim if formalized (submission of a properly executed claim form) within 30 days after the expiration of the filing period.

§ 580.3 Exhibits and documents in support of claim.

(a) If available, all exhibits and documents shall be filed with and at the

same time as the claim and shall, wherever possible, be in the form of original documents, or copies of original documents certified as such by their public or other official custodian.

(b) Documents in foreign language: Each copy of a document, exhibit or paper filed, which is written in a language other than English, shall be accompanied by an English translation thereof duly verified under oath by its translator to be a true and accurate translation thereof, together with the name and address of the translator.

(c) Preparation of papers: All claims, briefs and memoranda filed shall be typewritten or printed and, if typewritten, shall be on legal size paper.

§ 580.4 Acknowledgment and numbering.

The Commission will acknowledge the receipt of a claim and will notify the claimant of the claim number assigned to it, which number shall be used on all further correspondence and papers filed with regard to the claim.

§ 580.5 Small business concerns.

Any corporation or commercial entity for the purpose of receiving priority payment from the Secretary of the Treasury under section 213(a) of the War Claims Act of 1948, as amended, must so indicate on the official claim form (FCSC Form 846). In due course, the Foreign Claims Settlement Commission will request the Director, Office of Small Business Size Standards, to determine the size status of such claimant pursuant to such rules and regulations as may be promulgated by that office, provided that the claimant qualifies under section 202(a) of the War Claims Act of 1948, as amended.

§ 580.6 Claims by corporation in excess of \$10,000.

A statement under oath is required from corporations filing claims in excess of \$10,000, disclosing the aggregate amount of Federal tax benefits derived by such corporation in any prior tax year or years resulting from any deduction or deductions claimed for the loss or losses with respect to which such claim is filed. Pursuant to the Act, such Federal tax benefits shall be the aggregate of the amounts by which the claimants' taxes for such year or years under chapters 1, 2A, 2B, 2D and 2E of the International Revenue Code of 1939 (53 Stat. 4), or subtitle A of the International Revenue Code of 1954 (68A Stat. 4, 26 U.S.C. 1 et seq.) were decreased by reason of such loss or losses.

§ 580.7 Procedure for determination of claims.

The procedure set forth under § 531.5, Subchapter C of this chapter shall be applicable to claims filed pursuant to title II of the War Claims Act of 1948, as amended, by Public Law 87-846. The 20-day time limit as stated under paragraph (g) of § 531.5 shall apply to claims under this subchapter.

§ 580.8 Hearings.

Hearings procedures as provided for under § 531.6, Subchapter C of this chapter shall be applicable to claims under this subchapter.

Dated: July 15, 1963, Washington, D.C.

EDWARD D. RE,
Chairman.

[F.R. Doc. 63-7448; Filed, July 15, 1963; 8:51 a.m.]

Notices

CIVIL AERONAUTICS BOARD

[Docket Nos. 13897, 13990]

PARAMOUNT AIRLINES, INC.

Notice of Oral Argument

Notice is hereby given, pursuant to the provisions of the Federal Aviation Act of 1958, as amended, that oral argument in the above-entitled proceeding is assigned to be heard on July 31, 1963, at 10:00 a.m., e.d.s.t., in Room 1027, Universal Building, Connecticut and Florida Avenues NW., Washington, D.C., before the Board.

Dated at Washington, D.C., July 10, 1963.

[SEAL]

FRANCIS W. BROWN,
Chief Examiner.

[F.R. Doc. 63-7453; Filed, July 15, 1963;
8:52 a.m.]

DEPARTMENT OF THE INTERIOR

Fish and Wildlife Service

[Commissioner's Order 3, Rev., Amdt. 3]

DIRECTOR, BUREAU OF COMMERCIAL FISHERIES

Delegation of Authority to Enforce Regulations Governing Indian Fishing in Alaska

JULY 10, 1963.

SECTION 1. *Delegation.* The Director, Bureau of Commercial Fisheries, is authorized, subject to the provisions of section 2 of this Order, to exercise the authority delegated by the Secretary of the Interior in Secretary's Order No. 2857, Amendment No. 1, dated July 9, 1963, to enforce the regulations of the Department of the Interior governing Indian fishing in Alaska as set forth in 25 CFR, Part 88, in those areas of the State of Alaska in which he is requested to do so by the Commissioner of Indian Affairs. This delegation does not include authority to take action as set forth in 25 CFR Part 88, § 88.6(a).

SEC. 2. *Redelegation.* The authority delegated by section 1 of this Order may be redelegated in writing to the Regional Director, Region 5 of the Bureau of Commercial Fisheries. The redelegation of this authority shall be published in the FEDERAL REGISTER.

D. H. JANZEN,
*Acting Commissioner
of Fish and Wildlife.*

JULY 12, 1963.

[F.R. Doc. 63-7501; Filed, July 15, 1963;
8:53 a.m.]

[Director's Order No. 4]

REGIONAL DIRECTOR, REGION 5, BUREAU OF COMMERCIAL FISHERIES

Delegation of Authority To Enforce Regulations Governing Indian Fishing in Alaska

JULY 10, 1963.

SECTION 1. *Delegation.* The Regional Director, Region 5 of the Bureau of Commercial Fisheries, is authorized to exercise the authority delegated by the Commissioner of Fish and Wildlife in Commissioner's Order 3, Revised, Amendment 3, dated July 10, 1963, to enforce the regulations of the Department of the Interior governing Indian fishing in Alaska as set forth in 25 CFR Part 88, in those areas of the State of Alaska in which the Commissioner of Fish and Wildlife is requested to do so by the Commissioner of Indian Affairs. This delegation does not include authority to take action as set forth in 25 CFR, Part 88, § 88.6(a).

DONALD L. MCKERNAN,
*Director,
Bureau of Commercial Fisheries.*

JULY 12, 1963.

[F.R. Doc. 63-7502; Filed, July 15, 1963;
8:53 a.m.]

Office of the Secretary

WALTER BRENTON

Statement of Changes in Financial Interests

In accordance with the requirements of section 710(b) (6) of the Defense Production Act of 1950, as amended, and Executive Order 10647 of November 28, 1955, the following changes have taken place in my financial interests during the past six months:

- (1) None.
- (2) None.
- (3) None.
- (4) None.

This statement is made as of June 21, 1963.

Dated: June 21, 1963.

WALTER BRENTON.

[F.R. Doc. 63-7430; Filed, July 15, 1963;
8:47 a.m.]

LESTER R. GAMBLE

Statement of Changes in Financial Interests

In accordance with the requirements of section 710(b) (6) of the Defense Production Act of 1950, as amended, and Executive Order 10647 of November 28, 1955, the following changes have taken

place in my financial interests during the past six months:

- (1) None.
- (2) None.
- (3) None.
- (4) None.

This statement is made as of July 1st 1963.

Dated: June 25th 1963.

LESTER R. GAMBLE.

[F.R. Doc. 63-7431; Filed, July 15, 1963;
8:48 a.m.]

CHARLES R. LEEVER

Statement of Changes in Financial Interests

In accordance with the requirements of section 710(b) (6) of the Defense Production Act of 1950, as amended, and Executive Order 10647 of November 28, 1955, the following changes have taken place in my financial interests during the past six months:

- (1) No change since last report.
- (2) No change since last report.
- (3) No change since last report.
- (4) No change since last report.

This statement is made as of June 24, 1963.

Dated: June 24, 1963.

CHARLES R. LEEVER.

[F.R. Doc. 63-7432; Filed, July 15, 1963;
8:48 a.m.]

FEDERAL MARITIME COMMISSION

JAPAN-ATLANTIC AND GULF FREIGHT CONFERENCE

Notice of Filing of Agreement

Notice is hereby given that the following described agreement has been filed with the Commission for approval pursuant to section 15 of the Shipping Act, 1916 (39 Stat. 733; 75 Stat. 763; 46 U.S.C. 814):

Agreement 3103-22, between the member lines of the Japan-Atlantic and Gulf Freight Conference, operating in the trade from Japan, Korea and Okinawa to United States Gulf Ports and Atlantic Coast Ports of North America, modifies Article 2 of the basic Agreement (3103, as amended) by confining the application of said Article to transportation in the foreign commerce of the United States, i.e. to U.S. Atlantic and Gulf Ports within the scope of section 18(b) of the United States Shipping Act, 1916, as amended.

Interested parties may inspect this agreement and obtain copies thereof at the Bureau of Foreign Regulation, Federal Maritime Commission, Washington 25, D.C., or may inspect a copy at the offices of the District Managers of the Commission in New York, N.Y., New

Orleans, La., and San Francisco, Calif., and may submit to the Secretary, Federal Maritime Commission, Washington 25, D.C., within 20 days after publication of this notice in the FEDERAL REGISTER, written statements with reference to the agreement and their position as to approval, disapproval, or modification, together with request for hearing should such hearing be desired.

Dated: July 11, 1963.

By order of the Federal Maritime Commission.

THOMAS LISI,
Secretary.

[F.R. Doc. 63-7441; Filed, July 15, 1963;
8:49 a.m.]

JAPAN-PUERTO RICO & VIRGIN ISLANDS FREIGHT CONFERENCE

Notice of Filing of Agreement

Notice is hereby given that the following described agreement has been filed with the Commission for approval pursuant to section 15 of the Shipping Act, 1916 (39 Stat. 733; 75 Stat. 763; 46 U.S.C. 814):

Agreement 8190-3, between the member lines of the Japan-Puerto Rico & Virgin Islands Freight Conference (Agreement 8190, as amended), modifies the basic conference agreement by insertion of a revised Article 5 that prohibits the payment of rebates, commissions or brokerage of any nature to any person, partnership, corporation, association or organization, in a direct or indirect manner. This provision is not meant to prohibit payment of customary total fees up to 5 percent to duly appointed members' shipping agents or sub-agents engaged in soliciting, booking, receipt and/or documentation of cargo.

Interested parties may inspect this agreement and obtain copies thereof at the Bureau of Foreign Regulation, Federal Maritime Commission, Washington, D.C., or may inspect a copy at the offices of the District Managers of the Commission in New York, N.Y., New Orleans, La., and San Francisco, Calif., and may submit to the Secretary, Federal Maritime Commission, Washington 25, D.C., within 20 days after publication of this notice in the FEDERAL REGISTER, written statements with reference to the agreement and their position as to approval, disapproval, or modification, together with request for hearing should such hearing be desired.

Dated: July 11, 1963.

By order of the Federal Maritime Commission.

THOMAS LISI,
Secretary.

[F.R. Doc. 63-7442; Filed, July 15, 1963;
8:49 a.m.]

KIE HOCK SHIPPING COMPANY, LTD., AND NEDLLOYD LINE JOINT SERVICE

Notice of Filing of Agreement

Notice is hereby given that the following described agreement has been filed

No. 137—4

with the Commission for approval pursuant to section 15 of the Shipping Act, 1916 (39 Stat. 733; 75 Stat. 763; 46 U.S.C. 814):

Agreement 9217, between Kie Hock Shipping Company, Ltd., and Nedlloyd Line, a joint service operating under approved Agreement 7661, as amended, covers a through billing arrangement on rubber transported in the trade between the port of Djambi, Indonesia and United States Great Lakes ports with transshipment at Singapore.

Interested parties may inspect this agreement and obtain copies thereof at the Bureau of Foreign Regulation, Federal Maritime Commission, Washington, D.C., or may inspect a copy at the offices of the District Managers of the Commission in New York, N.Y., New Orleans, La., and San Francisco, Calif., and may submit to the Secretary, Federal Maritime Commission, Washington 25, D.C., within 20 days after publication of this notice in the FEDERAL REGISTER, written statements with reference to the agreement and their position as to approval, disapproval, or modification, together with request for hearing should such hearing be desired.

Dated: July 11, 1963.

By order of the Federal Maritime Commission.

THOMAS LISI,
Secretary.

[F.R. Doc. 63-7443; Filed, July 15, 1963;
8:49 a.m.]

[Docket No. 1123]

MATSON NAVIGATION CO.

Pallets and Containers; Pacific Coast/Hawaii Trade

It appearing, that there have been filed with the Federal Maritime Commission tariff schedules resulting in increased rates on "pallets" and "containers" to become effective July 1, 1963, designated as follows:

Matson Navigation Company, Freight Tariff No. 1-0, FMC-F No. 121, Fourth Revised Page 29, Fifth Revised Page 30, Sixth Revised Page 37;

and

It further appearing, that upon consideration of the said schedules, and protests thereto, there is reason to believe that the said increased rates, if permitted to become effective, would result in rates, charges, regulations, and/or practices which would be unjust, unreasonable, or otherwise unlawful in violation of the Shipping Act, 1916, as amended, or the Intercoastal Shipping Act, 1933, as amended; and

It further appearing, that the Commission is of the opinion that the tariff revisions should be made the subject of a public investigation and hearing to determine whether they are unjust, unreasonable, or otherwise unlawful under the Shipping Act, 1916, as amended or the Intercoastal Shipping Act, 1933, as amended; and

It further appearing, that the effective date of the said revisions should be suspended pending such investigation;

Now therefore it is ordered, That an investigation be, and it is hereby, instituted into and concerning the lawfulness of the proposed pallet and container rates contained in the said schedules, with a view to making such findings and orders in the premises as the facts and circumstances shall warrant; and

It is further ordered, That Item Nos. 344 and 619 on Fifth Revised Page 30 and Sixth Revised Page 37, respectively, as well as the cancellation of Item 342 on Fourth Revised Page 29 be, and they are hereby suspended and that the use thereof be, and it is hereby deferred to and including October 31, 1963, unless otherwise authorized by the Commission, and that the rates, fares, charges, rules, regulations and/or practices heretofore in effect, and which were to be changed by the suspended matter, shall remain in effect during the period of suspension; and

It is further ordered, That no change shall be made in the matter hereby suspended nor the matter which is continued in effect as a result of such suspension until the period of suspension or any extension thereof has expired, or until this investigation and suspension proceeding has been disposed of, whichever first occurs unless otherwise authorized by the Commission; and

It is further ordered, That there shall be filed immediately with the Commission by Matson Navigation Company a consecutively numbered supplement to the aforesaid tariff, which supplement shall bear no effective date, shall reproduce the portion of this order wherein the suspended matter is described, and shall state that the aforesaid rates are suspended and may not be used until the 1st day of November, 1963, unless otherwise authorized by the Commission; and that the rates heretofore in effect, and which were to be changed by the suspended rates shall remain in effect during the period of suspension, and neither the matter suspended, nor the matter which is continued in effect as a result of such suspension, may be changed until the period of suspension or any extension thereof has expired, or until this investigation and suspension proceeding has been disposed of, whichever first occurs, unless otherwise authorized by the Commission; and

It is further ordered, That copies of this order shall be filed with the said tariff schedule in the Bureau of Domestic Regulation of the Federal Maritime Commission; and

It is further ordered, That (I) the investigation herein ordered be assigned for public hearing by the Chief Examiner, before an examiner of the Commission's Office of Hearing Examiners, at a date and place to be announced; (II) Matson Navigation Company be and it is hereby made respondent in this proceeding; (III) a copy of this order shall forthwith be served upon said respondent and all protestants herein; (IV) the said respondent and protestants be duly notified of the time and place of the hearing herein ordered; and (V) this order and notice of the said hearing be published in the FEDERAL REGISTER.

All persons (including individuals, corporations, associations, firms, partnerships, and public bodies) having an interest in this proceeding and desiring to intervene therein, should notify the Secretary of the Commission promptly and file petitions for leave to intervene in accordance with Rule 5(n) (46 CFR 201.74).

By the Commission, June 28, 1963.

[SEAL]

THOMAS LISI,
Secretary.

[F.R. Doc. 63-7444; Filed, July 15, 1963;
8:50 a.m.]

EXPORT-IMPORT SERVICES, INC., ET AL.

Notice of Agreements Filed for Approval

Notice is hereby given that the following agreements have been filed with the Federal Maritime Commission for approval pursuant to section 15 of the Shipping Act, 1916. All parties involved are eligible to operate as independent ocean freight forwarders pursuant to section 44 of the Shipping Act, 1916.

Unless otherwise indicated, these agreements are non-exclusive, cooperative working arrangements under which the parties may perform freight forwarding services for each other, dividing forwarding and service fees as agreed on each transaction. Ocean freight compensation is to be divided between the parties as agreed.

Export-Import Services, Inc., New York, N.Y., is a party to the following agreements, the terms of which are identical. The other parties are:

Walker Services & Co., Boston, Mass.	FF-661
Morris Friedman Co., Philadelphia, Pa.	FF-662
John S. Connor, Inc., Baltimore, Md.	FF-663
Frederick Richards, Inc., Charleston, S.C.	FF-664
W. O. Smith & Co., Inc., Norfolk, Va.	FF-665
Herbert B. Moller, Jacksonville, Fla.	FF-666
N. D. Cunningham & Co., Inc., Mobile, Ala.	FF-667
International Express Co., New Orleans, La.	FF-668
W. R. Zanes & Co., Houston, Tex.	FF-669
Chiarella & Grimes Forwarding Co., San Francisco, Calif.	FF-670

The following agreements are similar:

Wedemann & Godknecht, Inc., New York, N.Y., and Geo. S. Bush & Co., Inc., Portland, Oreg., and branch office at Longview, Wash.	FF-642
Trade-Lanes Shipping Corporation, New York, N.Y., and F. J. Herbelin Forwarding Co., Inc., Galveston and Houston, Tex.	FF-643
H. L. Ziegler, Inc., Houston, Tex., and American Union Transport, Inc., New York, N.Y.	FF-644
John S. James, Savannah, Ga., and Norton & Ellis, Inc., Norfolk, Va.	FF-645
Frank P. Dow Co., Inc., of Los Angeles, Los Angeles, Calif., and Samuel Shapiro & Co., Inc., Baltimore, Md.	FF-649
J. E. Lowden & Co., San Francisco, Calif., and Judson-Sheldon International, New York, N.Y.	FF-671

J. R. Michels, Inc., Houston, Tex., and Olympic Shipping Co., Inc., New York, N.Y.	FF-678
Wolf & Gerber, Inc., New York, N.Y., and Maher & Co., Houston, Tex.	FF-679
Chas. Kurz Co., Philadelphia, Pa., and H. L. Ziegler, Inc., Houston, Tex.	FF-680

Agreement FF-650 between Triangle Forwarding Corp., New York, N.Y. and Al. G. Wichterich & Co., New Orleans, La., is an agreement under which the parties agree to divide ocean freight compensation equally (50%-50%). Forwarding and service fees are \$5.00 for all shipments plus outlays, except shipments from Pittsburgh International Trading Co. and its affiliated firms, the fee is \$6.00 plus outlays.

Interested persons may inspect these agreements and obtain copies thereof at the Bureau of Domestic Regulation, Federal Maritime Commission, Washington, D.C. or at the Commission's field offices at:

45 Broadway,
New York 4, N.Y.

180 New Montgomery Street,
San Francisco, Calif.

Room 333, Federal Office Building South,
600 South Street,
New Orleans 12, La.

Mail address:
P.O. Box 30550,
Lafayette Station,
New Orleans 30, La.

They may submit to the Secretary, Federal Maritime Commission, Washington, D.C., within twenty days after publication of this notice in the FEDERAL REGISTER, written statements with reference to the agreement and their approval, disapproval, or modification, together with request for hearing should such hearing be desired.

Dated: July 11, 1963.

By order of the Federal Maritime
Commission.

THOMAS LISI,
Secretary.

[F.R. Doc. 63-7445; Filed, July 15, 1963;
8:50 a.m.]

FEDERAL POWER COMMISSION

[Docket No. RI64-7]

BANQUETE GAS CO.

Order Providing for Hearing on and Suspension of Proposed Changes in Rates, and Allowing Increased Rates To Become Effective Subject to Refund

JULY 9, 1963.

Banquete Gas Company, a Division of Crestmont Consolidated Corporation, Docket No. RI64-7.

On June 11, 1963, Banquete Gas Company, a Division of Crestmont Consolidated Corporation (Banquete)¹ tendered for filing proposed changes in its presently effective rate schedules for sales of natural gas subject to the jurisdiction of

¹ Address is: Suite One, Chicago Building, 3105 Leopard Street, Corpus Christi, Texas.

the Commission. The proposed changes, which constitute increased rates and charges, are contained in the following designated filings:

Description: Notices of change, undated. Purchaser: United Gas Pipe Line Company. Rate schedule designation: (1) Supplement No. 3 to Banquete's FPC Gas Rate Schedule No. 1, (2) Supplement No. 5 to Banquete's FPC Gas Rate Schedule No. 2.

Producing area: (1) Plymouth and E. Taft Fields, San Patricio County, Texas (Railroad District No. 4), (2) Spartan and Odem Fields, San Patricio County, Texas (Railroad District No. 4).

Effective date: July 12, 1963.² Amount of annual increase: (1) \$532, (2) \$2,362.

Effective rate: (1) 12.3386 cents per Mcf.³

(2) 13.3514 cents per Mcf.³

Proposed rate: (1) 12.4086 cents per Mcf.⁴

(2) 13.4039 cents per Mcf.⁵

Pressure base: 14.65 psia.

Banquete proposes a retroactive effective date of September 1, 1961, for its proposed tax reimbursement increases. Good cause has not been shown for granting Banquete's request for the September 1, 1961, effective date and such request is denied.

The proposed rate increases of Banquete are below the 14.0 cents per Mcf ceiling for increased rates in Texas Railroad District No. 4 as set forth in the Commission's Statement of General Policy No. 61-1, as amended (18 CFR Ch. I, Part 2, § 2.56), but reflect the incident of the Texas Dedicated Reserve Gas Tax, HB 20, Chapter 24, Article VI, Acts First Special Called Session, 57th Legislature of Texas, passed on August 16, 1961, which is now being tested in the courts. In order to protect all parties in the event the tax should be declared unconstitutional or otherwise held invalid by final judicial decision, the proposed increased rates should be suspended. However, in order to prevent undue hardship the suspension period is shortened to one day, with only the tax reimbursement portion of the rates to be made subject to refund.

Banquete presently collects, subject to refund, a reimbursement of 0.185 cent per Mcf as a result of the aforementioned tax which is based on a gas purchase price of 9.0 cents per Mcf. The instant rate increases reflect the maximum tax reimbursement due Banquete as a consequence of Banquete's purchasing a portion of the gas it gathers at 7.0 cents and 7.5 cents per Mcf rates.

The increased rates and charges so proposed 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

² The stated effective date is the first day after expiration of the required statutory notice.

³ Includes 0.185 cent per Mcf reimbursement of Texas Dedicated Reserve Tax which is subject to refund in Docket No. RI62-388.

⁴ Reflects increase in applicable reimbursement of Texas Dedicated Reserve Tax from 0.185 cent per Mcf to 0.255 cent per Mcf.

⁵ Reflects increase in applicable reimbursement of Texas Dedicated Reserve Tax from 0.185 cent per Mcf to 0.2375 cent per Mcf.

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 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), 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 the above-designated supplements.

(B) Pending a hearing and decision thereon, Supplements Nos. 3 and 5 to Banquete's FPC Gas Rate Schedules Nos. 1 and 2, respectively, are hereby suspended and the use thereof deferred until July 13, 1963, and thereafter until such further time as they are made effective in the manner prescribed by the Natural Gas Act: *Provided, however*, That said supplements shall become effective subject to refund on July 13,

1963 (only the tax reimbursement portion of the increased rates shall be subject to refund) if within 20 days from the date of the issuance of this order Banquete shall execute and file under Docket No. RI64-7, with the Secretary of the Commission, its agreement and undertaking to comply with the refunding and reporting procedure required by the Natural Gas Act and § 154.102 of the regulations thereunder, accompanied by a certificate showing service of copies thereof upon the purchaser under the rate schedules involved. Unless Banquete is advised to the contrary within 15 days after the filing of its agreement and undertaking, such agreement and undertaking shall be deemed to have been accepted.

(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) Notices of intervention 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

and 1.37 (f)), on or before August 27, 1963.

By the Commission.

JOSEPH H. GUTRIDE,
Secretary.

[F.R. Doc. 63-7422; Filed, July 15, 1963; 8:46 a.m.]

[Docket Nos. RI64-8—RI64-11]

CYPRUS MINES CORP. ET AL.

Order Providing for Hearings on and Suspension of Proposed Changes in Rates¹

JULY 9, 1963.

Cyprus Mines Corporation, Docket No. RI64-8; Kerr-McGee Oil Industries, Inc., Docket No. RI64-9; Texaco Inc., Docket No. RI64-10; Sunray DX Oil Company, Docket No. RI64-11.

The above-named Respondents have tendered for filing proposed changes in presently effective rate schedules for sales of natural gas subject to the jurisdiction of the Commission. All of the sales are made at a pressure base of 14.65 psia. The proposed changes, which constitute increased rates and charges, are designated as follows:

Docket No.	Respondent	Rate schedule No.	Supplement No.	Purchaser and producing area	Amount of annual increase	Date filing tendered	Effective date unless suspended	Date suspended until	Cents per Mcf		Rate in effect subject to refund in docket Nos.
									Rate in effect	Proposed increased rate	
RI64-8.....	Cyprus Mines Corp., 523 West 6th St., Los Angeles 14, Calif.	1	2	Lone Star Gas Co. (West Marlow Field, Stephens County, Okla.) (Oklahoma "Other" Area).	\$9,924	6-12-63	¹ 7-13-63	12-13-63	14.0	² 15.0	-----
RI64-9.....	Kerr-McGee Oil Industries, Inc., Kerr-McGee Building, Oklahoma City 2, Okla.	67	3	Northern Natural Gas Co. (John Creek Field, Hutchinson County, Tex.) (R.R. District No. 10).	168	6-14-63	¹ 7-15-63	12-15-63	³ 16.5	^{2 3 4} 17.0	-----
RI64-10.....	Texaco Inc., Post Office Box 2332, Houston 1, Tex.	201	5	Phillips Petroleum Co. (Texas Hugoton Field, Moore and Sherman Counties, Tex.) (R.R. District No. 10).	18,027	6-17-63	⁵ 7-21-63	12-21-63	⁶ 12.0	^{2 6} 13.0	-----
RI64-11.....	Sunray DX Oil Co., Tulsa 2, Okla.	185	1	South Texas Natural Gas Gathering Co. (North Monte Cristo Field, Hidalgo County, Tex.) (R.R. District No. 4).	7,533	6-14-63	⁸ 8-1-63	1-1-64	⁷ 15.0	² 16.0	-----
	Sunray DX Oil Co.	201	2	South Texas Natural Gas Gathering Co. (Jay Simmons Field, Starr County, Tex.) (R.R. District No. 4).	708	6-14-63	⁸ 8-1-63	1-1-64	⁷ 15.0	² 16.0	-----

¹ The stated effective date is the 1st day after expiration of the required statutory notice.

² Periodic rate increase

³ Subject to downward B.t.u. adjustment.

⁴ Seller is contractually entitled to 17.5 cents per Mcf.

⁵ The stated effective date is the effective date requested by respondent.

⁶ Subject to deduction of 0.4466 cent per Mcf for sour gas.

⁷ Initial rate.

Cyprus Mines Corporation and Kerr-McGee Oil Industries, Inc., request an effective date of July 1, 1963, for their proposed rate increases. Good cause has not been shown for waiving the 30-day notice requirement provided in section 4(d) of the Natural Gas Act to permit an earlier effective date for the aforementioned producers' rate filings and such requests are denied.

The proposed increased rates and charges exceed the applicable area price levels for increased rates as set forth in the Commission's Statement of General Policy No. 61-1, as amended (18 CFR Ch. I, Part 2, § 2.56).

The proposed changed rates and charges 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 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 shall 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 hearings and decisions thereon, the above-designated rate sup-

plements are hereby suspended and the use thereof deferred until the date indicated in the above "Date suspended until" column, 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 these proceedings have been disposed of or until the periods of suspension have expired, unless otherwise ordered by the Commission.

(D) Notices of intervention or petitions to intervene may be filed with the Federal Power Commission, Washington 25,

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.

D.C., in accordance with the rules of practice and procedure (18 CFR 1.8 and 1.37(f)) on or before August 26, 1963.

By the Commission.

JOSEPH H. GUTRIDE,
Secretary.

[F.R. Doc. 63-7423; Filed, July 15, 1963;
8:46 a.m.]

[Docket No. CP63-335]

EL PASO NATURAL GAS CO.

Notice of Application and Date of Hearing

JULY 9, 1963.

Take notice that on June 6, 1963, El Paso Natural Gas Company (Applicant), P.O. Box 1492, El Paso 99, Texas, filed in Docket No. CP63-335 an application pursuant to section 7(c) of the Natural Gas Act for a certificate of public convenience and necessity authorizing the modification of Applicant's existing Albertson's, Inc., measuring and regulating station in Ada County, Idaho, and the sale and delivery of natural gas to Intermountain Gas Company (Intermountain) for resale and distribution in Kuna, Ada County, Idaho, and environs, and surrounding irrigation areas, all as more fully set forth in the application which is on file with the Commission and open to public inspection.

Applicant proposes to deliver natural gas to Intermountain at the outlet side of the subject meter station. In order to accommodate Intermountain's requirements for Kuna, Applicant proposes to modify the meter station at an estimated cost of \$800, so as to provide sufficient capacity therefor.

Intermountain proposes to install a natural gas distribution system in Kuna and to interconnect this system with the Albertson's, Inc., meter station. The total estimated cost of the transmission and distribution facilities to be constructed by Intermountain during the first three years of the proposed service is \$116,266.

The application states that Intermountain estimates that during the third year of operation, the annual and peak day natural gas requirements will be 43,360 Mcf and 236 Mcf, respectively. The gas will be sold pursuant to Rate Schedules DS-1 and S-1 of El Paso's FPC Gas Tariff, Original Volume No. 3.

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 August 20, 1963, at 9:30 a.m. e.d.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 pur-

suant 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 August 9, 1963. 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.

JOSEPH H. GUTRIDE,
Secretary.

[F.R. Doc. 63-7424; Filed, July 15, 1963;
8:46 a.m.]

[Docket No. RI64-12]

H. L. HAWKINS ET AL.

Order Providing for Hearing on and Suspension of Proposed Change in Rate

JULY 9, 1963.

H. L. Hawkins & H. L. Hawkins, Jr., (Operator), et al., Docket No. RI64-12.

On June 10, 1963, H. L. Hawkins & H. L. Hawkins, Jr. (Operator), et al., (Hawkins)¹ tendered for filing a proposed change in their 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 June 10, 1963.

Purchaser and producing area: Texas Eastern Transmission Corporation (Spears Field, Lavaca County, Texas) (Railroad District No. 2).

Effective date: July 11, 1963.²

Amount of annual increase: \$2,576.

Effective rate: 13.8733 cents per Mcf.³

Proposed rate: 14.3733 cents per Mcf.^{4,5}

Pressure base: 14.65 psia.

An effective date of June 10, 1963, is requested by Hawkins for their proposed periodic rate increase. Good cause has not been shown for waiving the 30-day notice requirement provided in section 4(d) of the Natural Gas Act to permit an earlier effective date for Hawkins' proposed rate filing and such request is denied.

Hawkins sells undehydrated gas at a central point in the field. The buyer, Texas Eastern Transmission Corporation (Texas Eastern), has established in the area a differential of 0.5 cent per Mcf for central point delivery of gas dehydrated to seven pounds of water per

¹ Address is: Plaza Building, 230 Loyola Avenue, New Orleans 12, La.

² The stated effective date is the first day after expiration of the required statutory notice.

³ Settlement rate accepted by the Commission on April 29, 1960.

⁴ Undehydrated gas delivered at a central point in the field.

⁵ Periodic rate increase.

one million cubic feet. Addition of that portion of the differential which reflects dehydration cost incurred by Texas Eastern results in the proposed rate exceeding the applicable area ceiling of 14.6 cents per Mcf for increased rates as set forth in the Commission's Statement of General Policy No. 61-1, as amended (18 CFR Ch. I, Part 2, § 2.56).

The increased rate and charge so proposed 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 change, and that Supplement No. 6 to Hawkins' FPC Gas Rate Schedule No. 12 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 rate and charge contained in Supplement No. 6 to Hawkins' FPC Gas Rate Schedule No. 12.

(B) Pending such hearing and decision thereon, Supplement No. 6 to Hawkins' FPC Gas Rate Schedule No. 12 is hereby suspended and the use thereof deferred until December 11, 1963, and thereafter 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) Notices of intervention or petitions to intervene may be filed with the Federal Power Commission, Washington, D.C., in accordance with the rules of practice and procedure (18 CFR 1.8 and 1.37(f)) on or before August 21, 1963.

By the Commission.

JOSEPH H. GUTRIDE,
Secretary.

[F.R. Doc. 63-7425; Filed, July 15, 1963;
8:46 a.m.]

[Docket No. CP61-21]

UNITED FUEL GAS CO.

Notice of Application To Amend

JULY 9, 1963.

Take notice that on April 22, 1963, United Fuel Gas Company (Applicant), P.O. Box 1273, Charleston 25, West Virginia, filed in Docket No. CP61-21 an application to amend the Commission's order, issued October 14, 1960, in said docket to operate an experimental 1,050 horsepower turbine driven centrifugal compressor unit on a permanent basis at Applicant's Spencer compressor sta-

tion, Roane County, West Virginia, and to retire three 500 horsepower compressor units at said station, all as more fully set forth in the application to amend on file with the Commission and open to public inspection.

The subject order authorized Applicant to install and operate for test purposes the experimental 1,050 horsepower unit and to retire three 1,000 horsepower units of the 4,500 horsepower then installed at the Spencer station. The application indicates that the test operating period has been completed and that the manufacturer has completed its final inspection and tested and re-installed the new unit at Spencer station. Applicant states that the new unit has operated satisfactorily, and, therefore, requests authorization to operate said unit on a permanent basis and to retire the three remaining 500 horsepower units.

Applicant states further that the annual operating costs for the new unit are estimated to be \$46,122, or approximately \$57,000 less each year than operation with the three old 500 horsepower units.

Protests, petitions to intervene or requests for hearing in this proceeding 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 August 7, 1963.

JOSEPH H. GUTRIDE,
Secretary.

[F.R. Doc. 63-7426; Filed, July 15, 1963;
8:46 a.m.]

SECURITIES AND EXCHANGE COMMISSION

[File Nos. 7-2293, 7-2294]

HIGH VOLTAGE ENGINEERING CORP. AND ADDRESSOGRAPH-MULTI- GRAPH CORP.

Notice of Applications for Unlisted Trading Privileges and of Oppor- tunity for Hearing

JULY 10, 1963.

In the matter of applications of the Philadelphia - Baltimore - Washington Stock Exchange for unlisted trading privileges in certain securities.

The above named national securities exchange has filed applications with the Securities and Exchange Commission pursuant to section 12(f) (2) of the Securities Exchange Act of 1934 and Rule 12f-1 thereunder, for unlisted trading privileges in the common stocks of the following companies, which securities are listed and registered on one or more other national securities exchanges:

High Voltage Engineering Corporation,
File 7-2293.
Addressograph-Multigraph Corporation,
File 7-2294.

Upon receipt of a request, on or before July 26, 1963, from any interested person, the Commission will determine whether the application with respect to any of the companies named shall be set down

for hearing. Any such request should state briefly the title of the security in which he is interested, the nature of the interest of the person making the request, and the position he proposes to take at the hearing, if ordered. In addition, any interested person may submit his views or any additional facts bearing on any of the said applications by means of a letter addressed to the Secretary, Securities and Exchange Commission, Washington 25, D.C., not later than the date specified. If no one requests a hearing with respect to any particular application, such application will be determined by order of the Commission on the basis of the facts stated therein and other information contained in the official files of the Commission pertaining thereto.

For the Commission (pursuant to delegated authority).

[SEAL] ORVAL L. DuBOIS,
Secretary.

[F.R. Doc. 63-7434; Filed, July 15, 1963;
8:48 a.m.]

[File Nos. 7-2289-7-2292]

EMHART MFG. CO. ET AL.

Notice of Applications for Unlisted Trading Privileges and of Oppor- tunity for Hearing

JULY 10, 1963.

In the matter of applications of the Boston Stock Exchange for unlisted trading privileges in certain securities.

The above named national securities exchange has filed applications with the Securities and Exchange Commission pursuant to section 12(f) (2) of the Securities Exchange Act of 1934 and Rule 12f-1 thereunder, for unlisted trading privileges in the common stocks of the following companies, which securities are listed and registered on one or more other national securities exchanges:

Emhart Manufacturing Company, File 7-2289.

The Fafnir Bearing Company, File 7-2290.
Pacific Petroleum, Limited, File 7-2291.
United Utilities, Incorporated, File 7-2292.

Upon receipt of a request, on or before July 26, 1963, from any interested person, the Commission will determine whether the application with respect to any of the companies named shall be set down for hearing. Any such request should state briefly the title of the security in which he is interested, the nature of the interest of the person making the request, and the position he proposes to take at the hearing, if ordered. In addition, any interested person may submit his views or any additional facts bearing on any of the said applications by means of a letter addressed to the Secretary, Securities and Exchange Commission, Washington 25, D.C., not later than the date specified. If no one requests a hearing with respect to any particular application, such application will be determined by order of the Commission on the basis of the facts stated therein and other information contained in the official files of the Commission pertaining thereto.

For the Commission (pursuant to delegated authority).

[SEAL] ORVAL L. DuBOIS,
Secretary.

[F.R. Doc. 63-7435; Filed, July 15, 1963;
8:48 a.m.]

FOREIGN CLAIMS SETTLEMENT COMMISSION OF THE UNITED STATES

CERTAIN WORLD WAR II LOSSES BY UNITED STATES NATIONALS

Notice Regarding Time for Filing Claims for Compensation Under Provisions of Public Law 87-846

Notice is hereby given that pursuant to section 103, Public Law 87-846, approved October 22, 1962, the Foreign Claims Settlement Commission of the United States will receive, during the period ending at midnight, July 15, 1964, claims for certain World War II losses in accordance with the terms and conditions prescribed in such Public Law and in accordance with the regulations of the Commission made with respect thereto.

Dated: July 15, 1963, Washington, D.C.

EDWARD D. RE,
Chairman.

[F.R. Doc. 63-7446; Filed, July 15, 1963;
8:50 a.m.]

DEPARTMENT OF LABOR

Wage and Hour Division

CERTIFICATES AUTHORIZING EM- PLOYMENT OF FULL-TIME STU- DENTS WORKING OUTSIDE OF SCHOOL HOURS IN RETAIL OR SERVICE ESTABLISHMENTS AT SPE- CIAL MINIMUM WAGES

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 full-time students (29 CFR Part 519), and Administrative Order No. 561 (27 F.R. 4001), the establishments listed in this notice have been issued special certificates authorizing the employment of full-time students working outside of school hours at hourly wage rates lower than the minimum wage rates otherwise applicable under section 6 of the Act. The effective and expiration dates, type of establishment and total number of employees of the establishment are as indicated below. Pursuant to § 519.6(b) of the regulation, the minimum certificate rates are not less than 85 percent of the minimum applicable under section 6 of the Fair Labor Standards Act.

The following certificates were issued pursuant to paragraphs (c) and (g) of § 519.6 of 29 CFR Part 519, providing for an allowance not to exceed the proportion of the total number of hours

worked by full-time student at rates below \$1.00 an hour to the total number of hours worked by all employees in the establishment during the base period, or 10 percent, whichever is lesser, in occupations of the same general classes in which the establishment employed full-time students at wages below \$1.00 an hour in the base period.

REGION I

S. S. Kresge Co., No. 291, 118 State Street, New London, Conn.; effective 6-10-63 to 3-31-64 (variety store; 29 employees).

S. S. Kresge Co., No. 63, 121 Main Street, Brockton 43, Mass.; effective 6-10-63 to 3-31-64 (variety store; 49 employees).

S. S. Kresge Co., No. 180, 614-616 Massachusetts Avenue, Cambridge 39, Mass.; effective 6-10-63 to 3-31-64 (variety store; 39 employees).

S. S. Kresge Co., No. 192, 71 South Main Street, Fall River, Mass.; effective 6-10-63 to 3-31-64 (variety store; 55 employees).

S. S. Kresge Co., No. 229, 439 Main Street, Fitchburg, Mass.; effective 6-10-63 to 3-31-64 (variety store; 26 employees).

S. S. Kresge Co., No. 184, 824 Purchase Street, New Bedford, Mass.; effective 6-10-63 to 3-31-64 (variety store; 42 employees).

S. S. Kresge Co., No. 255, 1445 Hancock Street, Quincy, Mass.; effective 6-10-63 to 3-31-64 (variety store; 54 employees).

S. S. Kresge Co., No. 331, 76 North Main Street, Concord, N.H.; effective 6-10-63 to 3-31-64 (variety store; 16 employees).

J. J. Newberry Co., 845 Main Street, Hartford, Conn.; effective 6-10-63 to 3-31-64 (variety store; 62 employees).

J. J. Newberry Co., 15-29 Main Street, Bangor, Maine; effective 6-10-63 to 3-31-64 (variety store; 26 employees).

J. J. Newberry Co., 435 Main Street, Presque Isle, Maine; effective 6-10-63 to 3-31-64 (variety store; 17 employees).

J. J. Newberry Co., 21-23 Main Street, Leominster, Mass.; effective 6-10-63 to 3-31-64 (variety store; 17 employees).

J. J. Newberry Co., 37-39 North Washington Street, North Attleboro, Mass.; effective 6-10-63 to 3-31-64 (variety store; 16 employees).

J. J. Newberry Co., 135 Main Street, Berlin, N.H.; effective 6-20-63 to 3-31-64 (variety store; 11 employees).

J. J. Newberry Co., 23 Pleasant Street, Claremont, N.H.; effective 6-10-63 to 3-31-64 (variety store; 12 employees).

J. J. Newberry Co., No. 42, 42-52 North Main Street, Concord, N.H.; effective 6-10-63 to 3-31-64 (variety store; 15 employees).

J. J. Newberry Co., 1006 Elm, Manchester, N.H.; effective 6-10-63 to 3-31-64 (variety store; 53 employees).

Newberry Pine State, Inc., 45-47 Main Street, Farmington, Maine; effective 6-10-63 to 3-31-64 (variety store; 21 employees).

Newberry Pine State, Inc., 40-44 Main Street, Lincoln, Maine; effective 6-10-63 to 3-31-64 (variety store; 20 employees).

REGION II

M. H. Fishman Co., Inc., 400 George Street, New Brunswick, N.J.; effective 6-10-63 to 3-31-64 (variety store; 37 employees).

S. H. Kress and Co., 343 Springfield Avenue, Summit, N.J.; effective 6-10-63 to 3-31-64 (variety store; 21 employees).

S. S. Kresge Co., No. 573, Elllisburg Circle Shopping Center, Route 70 and Kings Highway East, Haddonfield, N.J.; effective 6-10-63 to 3-31-64 (variety store; 24 employees).

S. S. Kresge Co., No. 392, 514 Bloomfield Avenue, Montclair 4, N.J.; effective 6-10-63 to 3-31-64 (variety store; 31 employees).

S. S. Kresge Co., No. 608, 17 Park Place, Morristown, N.J.; effective 6-10-63 to 3-31-64 (variety store; 34 employees).

S. S. Kresge Co., No. 80, Garden State Plaza, Paramus, N.J.; effective 6-10-63 to 3-31-64 (variety store; 78 employees).

S. S. Kresge Co., No. 30, 228 Main Street, Paterson, N.J.; effective 6-10-63 to 3-31-64 (variety store; 65 employees).

S. S. Kresge Co., No. 23, Princeton Shopping Center, North Harrison Street, Princeton, N.J.; effective 6-10-63 to 3-31-64 (variety store; 24 employees).

S. S. Kresge Co., No. 587, 66 South Broad Street, Woodbury, N.J.; effective 6-10-63 to 3-31-64 (variety store; 42 employees).

Lynns Fashions, 1126 East Jersey Street, Elizabeth, N.J.; effective 6-4-63 to 3-31-64 (apparel store; 7 employees).

H. L. Green Co., No. 1025, 130 Broad Street, Elizabeth, N.J.; effective 6-10-63 to 3-31-64 (variety store; 59 employees).

McCrorry Stores Corp., 701 Broad Street, Newark, N.J.; effective 6-10-63 to 3-31-64 (variety store; 218 employees).

McCrorry Store, 104-6 Smith Street, Perth Amboy, N.J.; effective 6-10-63 to 3-31-64 (variety store; 15 employees).

G. C. Murphy Co., No. 136, 759-61 Asbury Avenue, Ocean City, N.J.; effective 6-10-63 to 3-31-64 (variety store; 24 employees).

G. C. Murphy Co., No. 139, 25-27 East Washington Street, Washington, N.J.; effective 7-30-63 to 3-31-64 (variety store; 14 employees).

G. C. Murphy Co., No. 135, Pacific and Wildwood Avenues, Wildwood, N.J.; effective 6-10-63 to 3-31-64 (variety store; 30 employees).

Neisner Brothers, Inc., No. 127, 100 Broadway, East Paterson, N.J.; effective 6-10-63 to 3-31-64 (variety store; 28 employees).

Newberry Penn-Jersey, Inc., No. 216, 23-27 North Laurel Street, Bridgeton, N.J.; effective 6-10-63 to 3-31-64 (variety store; 45 employees).

Newberry Dover Corp., 1-5 West Blackwell Street, Dover, N.J.; effective 6-10-63 to 3-31-64 (variety store; 117 employees).

Newberry Penn-Jersey, Inc., No. 57, 30-32 North High Street, Millville, N.J.; effective 6-10-63 to 3-31-64 (variety store; 10 employees).

Newberry Vineland Corp., No. 187, 631-33 Landis Avenue, Vineland, N.J.; effective 6-10-63 to 3-31-64 (variety store; 98 employees).

F. W. Woolworth Co., No. 191, 1518 Atlantic Avenue, Atlantic City, N.J.; effective 6-21-63 to 3-31-64 (variety store; 32 employees).

F. W. Woolworth Co., Somerset Shopping Center, Route 202, Somerville, N.J.; effective 6-10-63 to 3-31-64 (variety store; 31 employees).

F. W. Woolworth Co., 165 Market Street, Newark, N.J.; effective 6-10-63 to 3-31-64 (variety store; 421 employees).

F. W. Woolworth Co., 77 Essex Green Shopping Center, West Orange, N.J.; effective 6-10-63 to 3-31-64 (variety store; 41 employees).

REGION III

S. S. Kresge Co., No. 20, 119 W. Lexington Street, Baltimore 1, Md.; effective 6-10-63 to 3-31-64 (variety store; 76 employees).

S. S. Kresge Co., No. 348, 3508 Eastern Avenue, Baltimore 24, Md.; effective 6-10-63 to 3-31-64 (variety store; 22 employees).

S. S. Kresge Co., No. 491, 4903 Annapolis Road, Bladensburg, Md.; effective 6-10-63 to 3-31-64 (variety store; 36 employees).

S. S. Kresge Co., No. 341, Penn-Mar Shopping Center, 3842 Donnell Drive, Washington 28, D.C.; effective 6-10-63 to 3-31-64 (variety store; 53 employees).

S. S. Kresge Co., No. 14, Wheaton Plaza, 11160 Viers Mill Road, Wheaton, Md.; effective 6-10-63 to 3-31-64 (variety store; 71 employees).

S. S. Kresge Co., No. 639, Pa.'s Northern Lights, Shopping City, 1634 State Street, West Baden, Pa.; effective 6-10-63 to 3-31-64 (variety store; 27 employees).

S. S. Kresge Co., No. 543, Miracle Mile Shopping Center, Monroeville, Pa.; effective 6-10-63 to 3-31-64 (variety store; 45 employees).

S. S. Kresge Co., No. 191, 2021 South Broad Street, Philadelphia, Pa.; effective 6-10-63 to 3-31-64 (variety store; 46 employees).

J. J. Newberry Co., 61-75 West Washington Street, Hagerstown, Md.; effective 6-10-63 to 3-31-64 (variety store; 105 employees).

J. J. Newberry Co., No. 5, 6-12 Independence Street, Shamokin, Pa.; effective 6-4-63 to 3-31-64 (variety store; 23 employees).

Newberry Chambersburg Corp., No. 9, 18-24 South Main Street, Chambersburg, Pa.; effective 6-10-63 to 3-31-64 (variety store; 57 employees).

Newberry Coatesville Corp., 221-227 East Lincoln Highway, Coatesville, Pa.; effective 6-10-63 to 3-31-64 (variety store; 49 employees).

Newberry Lewisburg Corp., No. 127, 304 Market Street, Lewisburg, Pa.; effective 6-10-63 to 3-31-64 (variety store; 54 employees).

Newberry Penn-Empire, Inc., No. 55, 11 Main Street, Bradford, Pa.; effective 6-10-63 to 3-31-64 (variety store; 13 employees).

Newberry Penn Jersey, Inc., No. 438, 119 East Lancaster Avenue, Downingtown, Pa.; effective 6-4-63 to 3-31-64 (variety store; 6 employees).

Newberry Susquehanna, Inc., 131 West Front Street, Berwick, Pa.; effective 6-10-63 to 3-31-64 (variety store; 24 employees).

REGION IV

R. Aland Store, Inc., 1801 Second Avenue, North Birmingham 3, Ala.; effective 6-10-63 to 3-31-64 (apparel store; 86 employees).

Apple Variety, Inc., d/b/a T. G. & Y., No. 202, 2615 Sunset Plaza, Shreveport, La.; effective 6-10-63 to 3-31-64 (variety store; 18 employees).

Basswood Variety, Inc., d/b/a T. G. & Y., No. 207, 9604 Florida Street, Baton Rouge, La.; effective 6-10-63 to 3-31-64 (variety store; 15 employees).

Bethea Grocery Co., Inc., d/b/a Help Your Self Stores, Laurel Miss.; effective 6-20-63 to 3-31-64 (food store; 82 employees).

Huckleberry Variety, Inc., d/b/a T. G. & Y., No. 218, 3723 Jewella Road, Shreveport, La.; effective 6-10-63 to 3-31-64 (variety store; 15 employees).

Chinquapin Variety, Inc., d/b/a T. G. & Y., No. 211, 2821 South Claiborne Avenue, New Orleans, La.; effective 6-10-63 to 3-31-64 (variety store; 17 employees).

Dothan Piggly Wiggly, Inc., 830 South Oates, Dothan, Ala.; effective 6-21-63 to 3-31-64 (food store; 29 employees).

H. L. Green Co., Inc., No. 1106, 1908 North Second Avenue, Birmingham, Ala.; effective 6-10-63 to 3-31-64 (variety store; 27 employees).

H. L. Green Co., 71 Dexter Avenue, Montgomery, Ala.; effective 6-10-63 to 3-31-64 (variety store; 219 employees).

McCrorry-McLellan-Green Stores, 216 Capital, Jackson, Miss.; effective 6-11-63 to 3-31-64 (variety store; 41 employees).

Hibiscus Variety, Inc., d/b/a T. G. & Y., No. 221, 2934 Ryan Street, Lake Charles, La.; effective 6-10-63 to 3-31-64 (variety store; 22 employees).

S. H. Kress and Co., 1106 Noble Street, Anniston, Ala.; effective 6-10-63 to 3-31-64 (variety store; 56 employees).

S. H. Kress and Co., 1912 Second Avenue, Bessemer, Ala.; effective 6-10-63 to 3-31-64 (variety store; 41 employees).

S. H. Kress and Co., 3008 27th Street, North Birmingham, Ala.; effective 6-10-63 to 3-31-64 (variety store; 22 employees).

S. H. Kress and Co., 101 West Main Street, Dothan, Ala.; effective 6-10-63 to 3-31-64 (variety store; 50 employees).

S. H. Kress and Co., 107 South Washington Street, Huntsville, Ala.; effective 6-10-63 to 3-31-64 (variety store; 20 employees).

S. H. Kress and Co., 115 Dauphin Street, Mobile 3, Ala.; effective 6-10-63 to 3-31-64 (variety store; 95 employees).

S. H. Kress and Co., 39 Dexter Avenue, Montgomery, Ala.; effective 6-10-63 to 3-31-64 (variety store; 88 employees).

S. H. Kress and Co., 30 North Wilson Avenue, Prichard, Ala.; effective 6-10-63 to 3-31-64 (variety store; 45 employees).

S. H. Kress and Co., 121 Broad Street, Selma, Ala.; effective 6-10-63 to 3-31-64 (variety store; 40 employees).

S. H. Kress and Co., 2223 Broad Street, Tuscaloosa, Ala.; effective 6-10-63 to 3-31-64 (variety store; 61 employees).

S. H. Kress and Co., 326 Main Street, Pine Bluff, Ark.; effective 6-10-63 to 3-31-64 (variety store; 39 employees).

S. H. Kress and Co., 1102 Third Street, Alexandria, La.; effective 6-10-63 to 3-31-64 (variety store; 48 employees).

S. H. Kress and Co., 439 Third Street, Baton Rouge 1, La.; effective 6-10-63 to 3-31-64 (variety store; 53 employees).

S. H. Kress and Co., 923 Canal Street, New Orleans, La.; effective 6-10-63 to 3-31-64 (variety store; 184 employees).

S. H. Kress and Co., 316 Texas Street, Shreveport 24, La.; effective 6-10-63 to 3-31-64 (variety store; 31 employees).

S. H. Kress and Co., 500 Main Street, Hattiesburg, Miss.; effective 6-10-63 to 3-31-64 (variety store; 30 employees).

S. H. Kress and Co., 402 Central Avenue, Laurel, Miss.; effective 6-10-63 to 3-31-64 (variety store; 38 employees).

S. H. Kress and Co., 2214 Fifth Street, Meridian, Miss.; effective 6-11-63 to 3-31-64 (variety store; 61 employees).

Lantana Variety, Inc., d/b/a T. G. & Y., No. 225, 3445 Florida, Baton Rouge, La.; effective 6-10-63 to 3-31-64 (variety store; 12 employees).

McCrory-McLellan-Green, No. 444, 1904-06 Second Avenue, Bessemer, Ala.; effective 6-11-63 to 3-31-64 (variety store; 30 employees).

McCrory, No. 1128, 409 19th Street, Ensley, Ala.; effective 6-10-63 to 3-31-64 (variety store; 76 employees).

McCrory-McLellan-Green, No. 442, 422 Broad Street, Gadsden, Ala.; effective 6-13-63 to 3-31-64 (variety store; 29 employees).

McCrory-McLellan-Green Stores, No. 600, Parkway City, Huntsville, Ala.; effective 6-10-63 to 3-31-64 (variety store; 33 employees).

McCrory-McLellan-Green Stores, No. 509, 604 Main, Little Rock, Ark.; effective 6-10-63 to 3-31-64 (variety store; 43 employees).

McCrory-McLellan-Green Stores, No. 315, 412 North Third St., Baton Rouge, La.; effective 6-10-63 to 3-31-64 (variety store; 43 employees).

McCrory's 5 & 10¢ Store, No. 229, 1005 Canal Street, New Orleans 16, La.; effective 6-10-63 to 3-31-64 (variety store; 104 employees).

McCrory, McLellan, Green Corp., 402 Texas Street, Shreveport, La.; effective 6-10-63 to 3-31-64 (variety store; 53 employees).

McCrory-McLellan-Green, 2521-2523 13th Street, Shreveport, La.; effective 6-10-63 to 3-31-64 (variety store; 46 employees).

McCrory-McLellan-Green Stores, No. 275, 229-231 Main Street, McComb, Miss.; effective 6-10-63 to 3-31-64 (variety store; 15 employees).

McLellan's Store, 360 Delmas Avenue, Pascagoula, Miss.; effective 6-10-63 to 3-31-64 (variety store; 31 employees).

McCrory-McLellan-Stores Corp., No. 328, 101-103 South Main Street, Yazoo City, Miss.; effective 6-10-63 to 3-31-64 (variety store; 15 employees).

G. C. Murphy Co., No. 263, 12 Leland Shopping Center, Tuscaloosa, Ala.; effective 6-18-63 to 3-31-64 (variety store; 45 employees).

J. J. Newberry Co., No. 459, Dothan, Ala.; effective 6-10-63 to 3-31-64 (variety store; 25 employees).

J. J. Newberry Co., 7 Dexter Avenue, Montgomery, Ala.; effective 6-10-63 to 3-31-64 (variety store; 33 employees).

J. J. Newberry Co., 819 Ryan Street, Lake Charles, La.; effective 6-10-63 to 3-31-64 (variety store; 26 employees).

J. J. Newberry Co., 2212 Fifth Street, Meridian, Miss.; effective 6-10-63 to 3-31-64 (variety store; 26 employees).

Papaya Variety, Inc., d/b/a T. G. & Y. Stores, No. 214, 3615 Jefferson Highway, New Orleans, La.; effective 6-10-63 to 3-31-64 (variety store; 13 employees).

Royal Furniture Co. of Baton Rouge, Inc., 500 North 19th Street, Baton Rouge, La.; effective 6-1-63 to 7-31-63 (furniture store; 50 employees).

Sterling Department Stores, Inc., Capitol Avenue and Center Street, Little Rock, Ark.; effective 6-10-63 to 3-31-64 (department store; 64 employees).

Sterling's of Conway, Inc., Russellville, Ark.; effective 6-10-63 to 3-31-64 (variety store; 18 employees).

Sterling's of Jacksonville, Inc., Jacksonville, Ark.; effective 6-10-63 to 3-31-64 (variety store; 16 employees).

Sterling Stores Co., Inc., Batesville, Ark.; effective 6-10-63 to 3-31-64 (variety store; 15 employees).

Sterling Stores Co., Inc., Benton, Ark.; effective 6-10-63 to 3-31-64 (variety store; 17 employees).

Sterling Stores Co., Inc., Blytheville, Ark.; effective 6-10-63 to 3-31-64 (variety store; 19 employees).

Sterling Stores Co., Inc., Harrison, Ark.; effective 6-10-63 to 3-31-64 (variety store; 25 employees).

Sterling Stores Co., Inc., Osceola, Ark.; effective 6-10-63 to 3-31-64 (variety store; 16 employees).

Sterling Stores Co., Inc., Searcy, Ark.; effective 6-10-63 to 3-31-64 (variety store; 16 employees).

F. W. Woolworth, 400 Main, Little Rock, Ark.; effective 6-10-63 to 3-31-64 (variety store; 57 employees).

Veterans and Causeway Variety, Inc., d/b/a T. G. & Y., No. 220, 3301 Veterans Highway, Metairie, La.; effective 6-10-63 to 3-31-64 (variety store; 14 employees).

F. W. Woolworth Co., 211-13 East Thomas Street, Hammond, La.; effective 6-28-63 to 3-31-64 (variety store; 26 employees).

H. L. Green Co., No. 1312, 1436 Dryades Street, New Orleans, La.; effective 6-10-63 to 3-31-64 (variety store; 27 employees).

H. L. Green Co., No. 1019, 216 East Capital, Jackson, Miss.; effective 6-11-63 to 3-31-64 (variety store; 41 employees).

REGION V

S. S. Kresge Co., No. 485, 142 East Maumee Street, Adrian, Mich.; effective 6-10-63 to 3-31-64 (variety store; 36 employees).

S. S. Kresge Co., No. 605, 6530 Allen Road, Allen Park, Mich.; effective 6-10-63 to 3-31-64 (variety store; 23 employees).

S. S. Kresge Co., No. 74, 204 South Main Street, Ann Arbor, Mich.; effective 6-10-63 to 3-31-64 (variety store; 82 employees).

S. S. Kresge Co., No. 160, 317 South State Street, Ann Arbor, Mich.; effective 6-10-63 to 3-31-64 (variety store; 34 employees).

S. S. Kresge Co., No. 21, 35 West Michigan Avenue, Battle Creek, Mich.; effective 6-10-63 to 3-31-64 (variety store; 40 employees).

S. S. Kresge Co., No. 296, 3116 West 12 Mile Road, Berkley, Mich.; effective 6-10-63 to 3-31-64 (variety store; 29 employees).

S. S. Kresge Co., No. 227, 223 West Maple Street, Birmingham, Mich.; effective 6-11-63 to 3-31-64 (variety store; 52 employees).

S. S. Kresge Co., No. 453, 1155 West 14 Mile Road, Clawson, Mich.; effective 6-10-63 to 3-31-64 (variety store; 63 employees).

S. S. Kresge Co., No. 490, 22022 Michigan Avenue, Dearborn, Mich.; effective 6-10-63 to 3-31-64 (variety store; 28 employees).

S. S. Kresge Co., No. 580, 13546 Michigan Avenue, Dearborn, Mich.; effective 6-10-63 to 3-31-64 (variety store; 50 employees).

S. S. Kresge Co., No. 16, Westborn Shopping Center, 23131 Michigan Avenue, Dearborn, Mich.; effective 6-10-63 to 3-31-64 (variety store; 81 employees).

S. S. Kresge Co., No. 1, 1201 Woodward Avenue, Detroit 26, Mich.; effective 6-10-63 to 3-31-64 (variety store; 254 employees).

S. S. Kresge Co., No. 166, 14329 Mack Avenue, Detroit 15, Mich.; effective 6-10-63 to 3-31-64 (variety store; 23 employees).

S. S. Kresge Co., No. 190, 7717 East Seven Mile Road, Detroit 34, Mich.; effective 6-10-63 to 3-31-64 (variety store; 18 employees).

S. S. Kresge Co., No. 208, 15221 Houston Avenue, Detroit 5, Mich.; effective 6-10-63 to 3-31-64 (variety store; 34 employees).

S. S. Kresge Co., No. 241, 2831 East Seven Mile Road, Detroit 34, Mich.; effective 6-10-63 to 3-31-64 (variety store; 21 employees).

S. S. Kresge Co., No. 289, 19215 Mack Avenue, Detroit 36, Mich.; effective 6-10-63 to 3-31-64 (variety store; 41 employees).

S. S. Kresge Co., No. 290, 18610 Fenkell Avenue, Detroit 23, Mich.; effective 6-10-63 to 3-31-64 (variety store; 37 employees).

S. S. Kresge Co., No. 340, 15370 Grand River, Detroit 27, Mich.; effective 6-10-63 to 3-31-64 (variety store; 89 employees).

S. S. Kresge Co., No. 352, 14300 East Jefferson, Detroit 15, Mich.; effective 6-10-63 to 3-31-64 (variety store; 16 employees).

S. S. Kresge Co., No. 365, 13933 Woodward Avenue, Highland Park 3 (Detroit), Mich.; effective 6-10-63 to 3-31-64 (variety store; 30 employees).

S. S. Kresge Co., No. 369, 11960 East Warren, Detroit 14, Mich.; effective 6-10-63 to 3-31-64 (variety store; 58 employees).

S. S. Kresge Co., No. 395, 5505 Michigan Avenue, Detroit 10, Mich.; effective 6-10-63 to 3-31-64 (variety store; 27 employees).

S. S. Kresge Co., No. 456, Eastland Center, Detroit 36, Mich.; effective 6-10-63 to 3-31-64 (variety store; 127 employees).

S. S. Kresge Co., No. 521, 6300 West Seven Mile Road, Detroit, Mich.; effective 6-10-63 to 3-31-64 (variety store; 21 employees).

S. S. Kresge Co., No. 533, 14297 Gratiot Avenue, Detroit 5, Mich.; effective 6-10-63 to 3-31-64 (variety store; 31 employees).

S. S. Kresge Co., No. 550, 10786 Grand River, Detroit 4, Mich.; effective 6-10-63 to 3-31-64 (variety store; 77 employees).

S. S. Kresge Co., No. 565, 15420 West Seven Mile Road, Detroit, Mich.; effective 6-10-63 to 3-31-64 (variety store; 19 employees).

S. S. Kresge Co., No. 582, 7350 Grand River, Detroit 4, Mich.; effective 6-11-63 to 3-31-64 (variety store; 29 employees).

S. S. Kresge Co., No. 620, 20100 West Seven Mile Road, Detroit 19, Mich.; effective 6-10-63 to 3-31-64 (variety store; 34 employees).

S. S. Kresge Co., No. 659, 25465 Grand River, Detroit 40, Mich.; effective 6-10-63 to 3-31-64 (variety store; 62 employees).

S. S. Kresge Co., No. 699, 5010 Dixie Highway, Drayton Plains, Mich.; effective 6-10-63 to 3-31-64 (variety store; 34 employees).

S. S. Kresge Co., No. 507, 1104 Ludington Street, Escanaba, Mich.; effective 6-10-63 to 3-31-64 (variety store; 17 employees).

S. S. Kresge Co., No. 185, 200 West Nine Mile Road, Ferndale 20, Mich.; effective 6-10-63 to 3-31-64 (variety store; 41 employees).

S. S. Kresge Co., No. 12, 415 South Saginaw, Flint 2, Mich.; effective 6-10-63 to 3-31-64 (variety store; 118 employees).

S. S. Kresge Co., No. 214, Hemady Village, G-341 Clio Road, Flint, Mich.; effective 6-10-63 to 3-31-64 (variety store; 50 employees).

S. S. Kresge Co., No. 272, North Flint Plaza, 102 West Pierson Road, Flint, Mich.; effective 6-10-63 to 3-31-64 (variety store; 47 employees).

S. S. Kresge Co., No. 642, South Flint Plaza, G-3367 Fenton Road, Flint 7, Mich.; effective 6-10-63 to 3-31-64 (variety store; 67 employees).

S. S. Kresge Co., No. 59, 135 Monroe Avenue, Grand Rapids 2, Mich.; effective 6-10-63 to 3-31-64 (variety store; 48 employees).

S. S. Kresge Co., No. 276, 1839 East Eight Mile Road, Hazel Park, Mich.; effective 6-10-63 to 3-31-64 (variety store; 43 employees).

S. S. Kresge Co., No. 211, 14551 Woodward, Highland Park, Mich.; effective 6-10-63 to 3-31-64 (variety store; 92 employees).

S. S. Kresge Co., No. 405, Cherry Hill Plaza, 27225 Cherry Hill Road, Inkster, Mich.; effective 6-10-63 to 3-31-64 (variety store; 27 employees).

S. S. Kresge Co., No. 403, 405 Stephenson, Iron Mountain, Mich.; effective 6-10-63 to 3-31-64 (variety store; 45 employees).

S. S. Kresge Co., No. 103, 133 West Michigan Avenue, Jackson, Mich.; effective 6-10-63 to 3-31-64 (variety store; 37 employees).

S. S. Kresge Co., No. 70, 114 South Washington Avenue, Lansing 1, Mich.; effective 6-10-63 to 3-31-64 (variety store; 30 employees).

S. S. Kresge Co., No. 549, 519 Frandor Avenue, Lansing, Mich.; effective 6-10-63 to 3-31-64 (variety store; 29 employees).

S. S. Kresge Co., No. 245, 3688 Fort Street, Lincoln Park 25, Mich.; effective 6-10-63 to 3-31-64 (variety store; 37 employees).

S. S. Kresge Co., No. 685, 1750 Dix Highway, Lincoln Park, Mich.; effective 6-10-63 to 3-31-64 (variety store; 50 employees).

S. S. Kresge Co., No. 27, Wonderland Shopping Center, 29589 Plymouth Road, Livonia, Mich.; effective 6-10-63 to 3-31-64 (variety store; 101 employees).

S. S. Kresge Co., No. 257, 33111 Plymouth Road, Livonia, Mich.; effective 6-10-63 to 3-31-64 (variety store; 17 employees).

S. S. Kresge Co., No. 529, 1 East Front Street, Monroe, Mich.; effective 6-10-63 to 3-31-64 (variety store; 62 employees).

S. S. Kresge Co., No. 535, 17 North Gratiot Avenue, Mt. Clemens, Mich.; effective 6-14-63 to 3-31-64 (variety store; 96 employees).

S. S. Kresge Co., No. 623, 360 South Main Street, Plymouth, Mich.; effective 6-10-63 to 3-31-64 (variety store; 36 employees).

S. S. Kresge Co., No. 13, 66 North Saginaw St., Box 3035, Pontiac, Mich.; effective 6-10-63 to 3-31-64 (variety store; 98 employees).

S. S. Kresge Co., No. 404, 15 South Telegraph Road, Pontiac, Mich.; effective 6-10-63 to 3-31-64 (variety store; 30 employees).

S. S. Kresge Co., No. 684, 2301 South Telegraph Road, Pontiac, Mich.; effective 6-10-63 to 3-31-64 (variety store; 37 employees).

S. S. Kresge Co., No. 2, 240 Huron Avenue, Port Huron, Mich.; effective 6-10-63 to 3-31-64 (variety store; 70 employees).

S. S. Kresge Co., No. 577, 10563 West Jefferson Avenue, River Rouge 18, Mich.; effective 6-10-63 to 3-31-64 (variety store; 38 employees).

S. S. Kresge Co., No. 677, North Hill Shopping Center, 1471 Rochester Road, Rochester, Mich.; effective 6-10-63 to 3-31-64 (variety store; 29 employees).

S. S. Kresge Co., No. 415, 26280 Eastgate Boulevard, Roseville, Mich.; effective 6-10-63 to 3-31-64 (variety store; 61 employees).

S. S. Kresge Co., No. 530, 408 South Washington, Royal Oak, Mich.; effective 6-10-63 to 3-31-64 (variety store; 68 employees).

S. S. Kresge Co., No. 670, 31039 Harper Avenue, St. Clair Shores, Mich.; effective 6-10-63 to 3-31-64 (variety store; 47 employees).

S. S. Kresge Co., No. 428, 310 Genesee Street, Saginaw 4, Mich.; effective 6-10-63 to 3-31-64 (variety store; 50 employees).

S. S. Kresge Co., No. 433, Green Acres Plaza, 4602 State Street, Saginaw, Mich.; effective 6-11-63 to 3-31-64 (variety store; 38 employees).

S. S. Kresge Co., No. 315, 506 Ashmun Street, Sault Ste. Marie, Mich.; effective 6-10-63 to 3-31-64 (variety store; 30 employees).

S. S. Kresge Co., No. 123, F20 Northland Center, Southland, Mich.; effective 6-10-63 to 3-31-64 (variety store; 124 employees).

S. S. Kresge Co., No. 499, 211 East Front Street, Traverse City, Mich.; effective 6-10-63 to 3-31-64 (variety store; 33 employees).

S. S. Kresge Co., No. 570, 3162 Biddle Avenue, Wyandotte, Mich.; effective 6-10-63 to 3-31-64 (variety store; 21 employees).

S. S. Kresge Co., No. 566, 35004 Michigan Avenue, Wayne, Mich.; 6-13-63 to 3-31-64 (variety store; 38 employees).

S. S. Kresge Co., No. 518, 200 Michigan Avenue, Ypsilanti, Mich.; effective 6-10-63 to 3-31-64 (variety store; 15 employees).

McCorry-McLellan's, No. 506, 17 North Washington, Ypsilanti, Mich.; effective 6-10-63 to 3-31-64 (variety store; 20 employees).

McCorry-McLellan's, No. 679, 228 West Chicago Road, Sturgis, Mich.; effective 6-11-63 to 3-31-64 (variety store; 24 employees).

G. C. Murphy Co., No. 435, 309-311 South Superior, Albion, Mich.; effective 6-19-63 to 3-31-64 (variety store; 18 employees).

G. C. Murphy Co., No. 436, 130-140 South Cochran, Charlotte, Mich.; effective 6-19-63 to 3-31-64 (variety store; 27 employees).

G. C. Murphy Co., No. 437, 143-145 West Michigan, Marshall, Mich.; effective 6-19-63 to 3-31-64 (variety store; 19 employees).

G. C. Murphy Co., No. 424, 200-208 North Washington, Owosso, Mich.; effective 6-19-63 to 3-31-64 (variety store; 40 employees).

G. C. Murphy Co., No. 120, 307-11 State Street, St. Joseph, Mich.; effective 6-19-63 to 3-31-64 (variety store; 36 employees).

J. J. Newberry Co., No. 360, Alma, Mich.; effective 6-10-63 to 3-31-64 (variety store; 26 employees).

J. J. Newberry Co., 109 South Main Street, Ishpeming, Mich.; effective 6-10-63 to 3-31-64 (variety store; 26 employees).

J. J. Newberry Co., 109 South James 205, Ludington, Mich.; effective 6-10-63 to 3-31-64 (variety store; 23 employees).

J. J. Newberry Co., 205 East Main Street, Midland, Mich.; effective 6-13-63 to 3-31-64 (variety store; 17 employees).

F. W. Woolworth Co., No. 219, 39-41 West Michigan Avenue, Battle Creek, Mich.; effective 6-21-63 to 3-31-64 (variety store; 28 employees).

The Barr Co., 116 South Main Street, Celina, Ohio; effective 6-11-63 to 3-31-64 (variety store; 25 employees).

The W. J. Kennedy Co., Orange Street and Bellbrook Avenue, Xenia, Ohio; effective 6-11-63 to 3-31-64 (food store; 38 employees).

S. S. Kresge Co., No. 354 1106 South Main Street, Akron 1, Ohio; effective 6-10-63 to 3-31-64 (variety store; 28 employees).

S. S. Kresge Co., No. 495, Arlington Plaza, 1400 South Arlington Street, Akron, Ohio; effective 6-10-63 to 3-31-64 (variety store; 34 employees).

S. S. Kresge Co., No. 658, 39 Norton Village Shopping Center, 3140 Greenwich Road, Barberton, Ohio; effective 6-10-63 to 3-31-64 (variety store; 25 employees).

S. S. Kresge Co., No. 120, 301 North Market, Canton 2, Ohio; effective 6-10-63 to 3-31-64 (variety store; 80 employees).

S. S. Kresge Co., No. 381, 40-44 North Paint Street, Chillicothe, Ohio; effective 6-10-63 to 3-31-64 (variety store; 48 employees).

S. S. Kresge Co., No. 47, Del-Fair Center, 5267 Delhi Pike, Cincinnati 38, Ohio; effective 6-10-63 to 3-31-64 (variety store; 30 employees).

S. S. Kresge Co., No. 61, 32-38 West Fifth Street, Cincinnati 2, Ohio; effective 6-10-63 to 3-31-64 (variety store; 53 employees).

S. S. Kresge Co., No. 443, Swifton Center, Reading Road and Seymour Avenue, Cincinnati 37, Ohio; effective 6-10-63 to 3-31-64 (variety store; 40 employees).

S. S. Kresge Co., No. 638, Kenwood Plaza, 7867 Montgomery Road, Cincinnati, Ohio; effective 6-10-63 to 3-31-64 (variety store; 42 employees).

S. S. Kresge Co., No. 28, 216 Euclid Avenue, Cleveland 14, Ohio; effective 6-10-63 to 3-31-64 (variety store; 143 employees).

S. S. Kresge Co., No. 118, 2180 Brookpark Road, Cleveland, Ohio; effective 6-10-63 to 3-31-64 (variety store; 31 employees).

S. S. Kresge Co., No. 267, 402 Euclid Avenue, Cleveland 14, Ohio; effective 6-10-63 to 3-31-64 (variety store; 39 employees).

S. S. Kresge Co., No. 298, 5700 Broadway, Box No. 429 Station, Cleveland, Ohio; effective 6-10-63 to 3-31-64 (variety store; 43 employees).

S. S. Kresge Co., No. 376, 3191 Westgate, Westgate Shopping Center, Cleveland 26, Ohio; effective 6-10-63 to 3-31-64 (variety store; 52 employees).

S. S. Kresge Co., No. 411, 11008 Lorain Avenue, Cleveland 11, Ohio; effective 6-10-63 to 3-31-64 (variety store; 65 employees).

S. S. Kresge Co., No. 449, 8409 Carnegie Avenue, Cleveland 3, Ohio; effective 6-10-63 to 3-31-64 (variety store; 39 employees).

S. S. Kresge Co., No. 459, Pearl-Brook Shopping Center, 5140 Pearl Road, Cleveland 29, Ohio; effective 6-10-63 to 3-31-64 (variety store; 35 employees).

S. S. Kresge Co., No. 531, 6869 Southland Drive, Middleburg Heights, Cleveland 30, Ohio; effective 6-10-63 to 3-31-64 (variety store; 43 employees).

S. S. Kresge Co., No. 557, 1411 SOM Center Road, Cleveland 24, Ohio; effective 6-10-63 to 3-31-64 (variety store; 38 employees).

S. S. Kresge Co., No. 606, 4503 Mayfield Road, Cleveland, Ohio; effective 6-10-63 to 3-31-64 (variety store; 20 employees).

S. S. Kresge Co., No. 614, 4087 Lee Road, Cleveland 20, Ohio; effective 6-10-63 to 3-31-64 (variety store; 39 employees).

S. S. Kresge Co., No. 29, 657 Harrisburg Pike, Columbus, Ohio; effective 6-10-63 to 3-31-64 (variety store; 36 employees).

S. S. Kresge Co., No. 328, State and High Streets, Columbus 15, Ohio; effective 6-12-63 to 3-31-64 (variety store; 48 employees).

S. S. Kresge Co., No. 604, 3750 East Broad Street, Columbus, Ohio; effective 6-10-63 to 3-31-64 (variety store; 32 employees).

S. S. Kresge Co., No. 636, 3890 East Broad Street, Columbus, Ohio; effective 6-10-63 to 3-31-64 (variety store; 22 employees).

S. S. Kresge Co., No. 640, 3477 Cleveland Avenue, Columbus, Ohio; effective 6-10-63 to 3-31-64 (variety store; 24 employees).

S. S. Kresge Co., No. 643, 137 Graceland Boulevard, Columbus, Ohio; effective 6-10-63 to 3-31-64 (variety store; 13 employees).

S. S. Kresge Co., No. 538, 2857 State Road, Cuyahoga Falls, Ohio; effective 6-11-63 to 3-31-64 (variety store; 26 employees).

S. S. Kresge Co., No. 9, 123 South Main Street, Dayton 2, Ohio; effective 6-10-63 to 3-31-64 (variety store; 57 employees).

S. S. Kresge Co., No. 628, 316 Stroop Road, Dayton 9, Ohio; effective 6-10-63 to 3-31-64 (variety store; 38 employees).

S. S. Kresge Co., No. 631, North Town Shopping Center, 4207 North Main Street, Dayton 5, Ohio; effective 6-10-63 to 3-31-64 (variety store; 22 employees).

S. S. Kresge Co., No. 649, 4271 West Third Street, Dayton 17, Ohio; effective 6-10-63 to 3-31-64 (variety store; 37 employees).

S. S. Kresge Co., No. 223, 224 High Street, Hamilton 3, Ohio; effective 6-10-63 to 3-31-64 (variety store; 22 employees).

S. S. Kresge Co., No. 307, 103 South Third Street, Ironton, Ohio; effective 6-10-63 to 3-31-64 (variety store; 33 employees).

S. S. Kresge Co., No. 171, 108 West Main Street, Lancaster, Ohio; effective 6-10-63 to 3-31-64 (variety store; 31 employees).

S. S. Kresge Co., No. 51, 201 North Main Street, Lima, Ohio; effective 6-10-63 to 3-31-64 (variety store; 59 employees).

S. S. Kresge Co., No. 406, O'Neil-Sheffield Shopping Center, 1321 North Ridge Road, Lorain, Ohio; effective 6-10-63 to 3-31-64 (variety store; 27 employees).

S. S. Kresge Co., No. 603, 15818 Broadway, Maple Heights, Ohio; effective 6-10-63 to 3-31-64 (variety store; 11 employees).

S. S. Kresge Co., No. 362, 143 West Center Street, Marion, Ohio; effective 6-10-63 to 3-31-64 (variety store; 43 employees).

Newberry Mentor Corp., 850 Mentor Avenue, Mentor, Ohio; effective 6-10-63 to 3-31-64 (variety store; 133 employees).

S. S. Kresge Co., No. 203, 989 Lilla Avenue, Milford, Ohio; effective 6-10-63 to 3-31-64 (variety store; 30 employees).

S. S. Kresge Co., No. 512, 201 South Main Street (3), Mt. Vernon, Ohio; effective 6-10-63 to 3-31-64 (variety store; 26 employees).

S. S. Kresge Co., No. 40, 23 North Third Street, Newark, Ohio; effective 6-11-63 to 3-31-64 (variety store; 27 employees).

S. S. Kresge Co., No. 205, 30 McKinley Heights Plaza, Miles, Ohio; effective 6-10-63 to 3-31-64 (variety store; 19 employees).

Newberry Painesville Corp., 135 Main Street, Painesville, Ohio; effective 6-10-63 to 3-31-64 (variety store; 72 employees).

S. S. Kresge Co., No. 410, 121 Main Street, Painesville 2, Ohio; effective 6-11-63 to 3-31-64 (variety store; 43 employees).

S. S. Kresge Co., No. 676, 1301 Pleasant Valley Road, Parma 34, Ohio; effective 6-10-63 to 3-31-64 (variety store; 46 employees).

S. S. Kresge Co., No. 488, 326 North Main Street, Piqua, Ohio; effective 6-10-63 to 3-31-64 (variety store; 25 employees).

S. S. Kresge Co., No. 150, 400 Chillicothe Street, Portsmouth, Ohio; effective 6-10-63 to 3-31-64 (variety store; 88 employees).

S. S. Kresge Co., No. 183, 202 Columbus Avenue, Sandusky, Ohio; effective 6-10-63 to 3-31-64 (variety store; 16 employees).

S. S. Kresge Co., No. 316, East Main Street, Springfield, Ohio; effective 6-10-63 to 3-31-64 (variety store; 41 employees).

S. S. Kresge Co., No. 458, 438 Market Street, Steubenville, Ohio; effective 6-10-63 to 3-31-64 (variety store; 49 employees).

S. S. Kresge Co., No. 48, Stow-Kent Shopping Center, 4301 Kent Road, Stow, Ohio; effective 6-10-63 to 3-31-64 (variety store; 24 employees).

S. S. Kresge Co., No. 447, 65 Midway Plaza, Tallmadge, Ohio; effective 6-10-63 to 3-31-64 (variety store; 25 employees).

S. S. Kresge Co., No. 646, 3301 West Central Avenue, Toledo 6, Ohio; effective 6-10-63 to 3-31-64 (variety store; 63 employees).

S. S. Kresge Co., No. 299, 125 West Market Street, Warren, Ohio; effective 6-10-63 to 3-31-64 (variety store; 45 employees).

S. S. Kresge Co., No. 674, 2505 Parkman Road, Trumbull Plaza, Warren, Ohio; effective 6-11-63 to 3-31-64 (variety store; 22 employees).

S. S. Kresge Co., No. 228, Shoregate Shopping Center, 29650 Lakeshore Blvd., Willoughby, Ohio; effective 6-10-63 to 3-31-64 (variety store; 32 employees).

S. S. Kresge Co., No. 248, 30 South Detroit Street, Xenia 3, Ohio; effective 6-10-63 to 3-31-64 (variety store; 33 employees).

S. S. Kresge Co., No. 588, Glenwood Plaza, 365 Boardman Canfield Road, Youngstown, Ohio; effective 6-10-63 to 3-31-64 (variety store; 28 employees).

S. S. Kresge Co., No. 595, Liberty Plaza, 3551 Belmont Avenue, Youngstown 4, Ohio; effective 6-15-63 to 3-31-64 (variety store; 24 employees).

S. S. Kresge Co., No. 377, 501 Main Street, Zanesville, Ohio; effective 6-10-63 to 3-31-64 (variety store; 68 employees).

No. 137—5

McCrory-McLellan-Green Stores, No. 1207, 520 Euclid Avenue, Cleveland 14, Ohio; effective 6-11-63 to 3-31-64 (variety store; 58 employees).

G. C. Murphy Co., No. 181, 358-64 East Main Street, Alliance, Ohio; effective 6-19-63 to 3-31-64 (variety store; 28 employees).

G. C. Murphy Co., No. 140, 105-109 East Main Street, Barnesville, Ohio; effective 6-19-63 to 3-31-64 (variety store; 25 employees).

G. C. Murphy Co., No. 65, 330-20 Belmont, Bellaire, Ohio; effective 6-19-63 to 3-31-64 (variety store; 52 employees).

G. C. Murphy Co., No. 415, 111-117 West Butler Street, Bryan, Ohio; effective 6-19-63 to 3-31-64 (variety store; 22 employees).

G. C. Murphy Co., No. 418, 416-420 Clinton, Defiance, Ohio; effective 6-19-63 to 3-31-64 (variety store; 69 employees).

G. C. Murphy Co., No. 452, 109-111 South Main Street, Fostoria, Ohio; effective 6-19-63 to 3-31-64 (variety store; 18 employees).

G. C. Murphy Co., No. 441, 245-247 South Main Street, Franklin, Ohio; effective 6-19-63 to 3-31-64 (variety store; 23 employees).

G. C. Murphy Co., No. 460, 101 Harding Way East, Gallion, Ohio; effective 6-19-63 to 3-31-64 (variety store; 19 employees).

G. C. Murphy Co., No. 2, 348-350 Second Avenue, Gallipolis, Ohio; effective 6-19-63 to 3-31-64 (variety store; 37 employees).

G. C. Murphy Co., No. 468, 316-318-320 Second Avenue, Gallipolis, Ohio; effective 6-19-63 to 3-31-64 (variety store; 19 employees).

G. C. Murphy Co., No. 37, 423-29 South Broadway Street, Greenville, Ohio; effective 6-19-63 to 3-31-64 (variety store; 51 employees).

Wright's Markets, Inc., 1001 Spencerville Road, Lima, Ohio; effective 6-10-63 to 3-31-64 (food store; 21 employees).

G. C. Murphy Co., No. 469, 12-14 South Main Street, London, Ohio; effective 6-19-63 to 3-31-64 (variety store; 19 employees).

S. S. Kresge Co., No. 144, Southgate Shopping Center, 20900 Libby Road, Maple Heights, Ohio; effective 6-27-63 to 3-31-64 (variety store; 81 employees).

G. C. Murphy Co., No. 38, 1044 Central Avenue, Middletown, Ohio; effective 6-19-63 to 3-31-64 (variety store; 66 employees).

G. C. Murphy Co., No. 462, 102-104 Washington Street, Napoleon, Ohio; effective 6-19-63 to 3-31-64 (variety store; 17 employees).

G. C. Murphy Co., No. 257, Ridgeview Shopping Center, 38899 Center Ridge Road, North Ridgeville, Ohio; effective 6-19-63 to 3-31-64 (variety store; 44 employees).

G. C. Murphy Co., No. 52, 506-15 East State Street, Salem, Ohio; effective 6-19-63 to 3-31-64 (variety store; 32 employees).

G. C. Murphy Co., No. 40, 110-112 East Poplar Street, Sidney, Ohio; effective 6-19-63 to 3-31-64 (variety store; 43 employees).

J. J. Newberry Co., 141 South Washington Street, Tiffin, Ohio; effective 6-20-63 to 3-31-64 (variety store; 40 employees).

G. C. Murphy Co., No. 122, 206-208 North Fourth Street, Toronto, Ohio; effective 6-19-63 to 3-31-64 (variety store; 23 employees).

G. C. Murphy Co., No. 419, 113-115 North Main, Urbana, Ohio; effective 6-19-63 to 3-31-64 (variety store; 21 employees).

REGION VI

Ball Stores, Inc., 400 South Walnut Street, Muncie, Ind.; effective 6-10-63 to 3-31-64 (variety store; 274 employees).

Gassman's, Ltd., 3010-18 East 92d Street, Chicago 17, Ill.; effective 6-10-63 to 3-31-64 (variety store; 111 employees).

Greenfield Service Food Stores, Inc., Greenfield, Ill.; effective 6-10-63 to 3-31-64 (food store; 10 employees).

S. S. Kresge Co., No. 445, 4016 West Madison Avenue, Chicago 24, Ill.; effective 6-10-63 to 3-31-64 (variety store; 56 employees).

S. S. Kresge Co., No. 513, 1956 Lawrence, Chicago, Ill.; effective 6-10-63 to 3-31-64 (variety store; 29 employees).

S. S. Kresge Co., No. 672, 626 Twin-Aire Drive, Indianapolis 3, Ind.; effective 6-10-63 to 3-31-64 (variety store; 66 employees).

S. S. Kresge Co., No. 589, 112-116 North Main Street, Kokomo, Ind.; effective 6-10-63 to 3-31-64 (variety store; 47 employees).

S. S. Kresge Co., No. 31, Market Square Shopping Center, 2200 Elmwood Avenue; Lafayette, Ind.; effective 6-10-63 to 3-31-64 (variety store; 30 employees).

S. S. Kresge Co., No. 84, 801 Main Street, Richmond, Ind.; effective 6-10-63 to 3-31-64 (variety store; 27 employees).

S. S. Kresge Co., No. 101, 201 South Michigan Street, South Bend, Ind.; effective 6-10-63 to 3-31-64 (variety store; 111 employees).

S. S. Kresge Co., No. 609, 5722 Sixth Avenue, Kenosha, Wis.; effective 6-10-63 to 3-31-64 (variety store; 39 employees).

S. S. Kresge Co., No. 119, 207 Main Street, Watertown, Wis.; effective 6-10-63 to 3-31-64 (variety store; 34 employees).

The Geo. H. Knollenberg Co., 809-815 Main Street, Richmond, Ind.; effective 6-10-63 to 3-31-64 (department store; 87 employees).

William A. Lewis Clothing Co., 2301 West 95th Street, Chicago, Ill.; effective 6-10-63 to 3-31-64 (apparel store; 74 employees).

William A. Lewis Clothing Co., Hillside Shopping Center, Hillside, Ill.; effective 6-10-63 to 3-31-64 (apparel store; 55 employees).

William A. Lewis Clothing Co., Harlem-Irving Plaza, Norridge, Ill.; effective 6-10-63 to 3-31-64 (apparel store; 43 employees).

McCrory-McLellan Stores Corp., No. 484, 106 West Walnut Street, Kokomo, Ind.; effective 6-10-63 to 3-31-64 (variety store; 16 employees).

McCrory-McLellan-Green Store, No. 1056, 67 East Seventh Street, St. Paul 1, Minn.; effective 6-10-63 to 3-31-64 (variety store; 47 employees).

McCrory-McLellan Stores Corp., 365 Wabasha, St. Paul 2, Minn.; effective 6-10-63 to 3-31-64 (variety store; 45 employees).

G. C. Murphy Co., No. 433, 300-302-304 South Main Street, Anna, Ill.; effective 6-10-63 to 3-31-64 (variety store; 17 employees).

G. C. Murphy Co., No. 401, 119-121-123 West Market Street, Bluffton, Ind.; effective 6-10-63 to 3-31-64 (variety store; 25 employees).

G. C. Murphy Co., No. 81, 417 Washington Street, Columbus, Ind.; effective 6-10-63 to 3-31-64 (variety store; 31 employees).

G. C. Murphy Co., No. 407, 161-165 North Second Street, Decatur, Ind.; effective 6-10-63 to 3-31-64 (variety store; 19 employees).

G. C. Murphy Co., No. 103, 823-31 Calhoun Street, Ft. Wayne 2, Ind.; effective 6-10-63 to 3-31-64 (variety store; 203 employees).

G. C. Murphy Co., No. 119, 12-14 East Washington Street, Greencastle, Ind.; effective 6-10-63 to 3-31-64 (variety store; 18 employees).

G. C. Murphy Co., No. 408, 101-103-105 North High Street, Hartford City, Ind.; effective 6-10-63 to 3-31-64 (variety store; 26 employees).

G. C. Murphy Co., No. 100, 108-10 Ohio Street, Rockville, Ind.; effective 6-10-63 to 3-31-64 (variety store; 26 employees).

G. C. Murphy Co., No. 275, 8237 West Silver Spring Drive, Milwaukee 18, Wis.; effective 6-10-63 to 3-31-64 (variety store; 48 employees).

Neilsen Brothers, Inc., No. 37, 6 North Genesee Street, Waukegan, Ill.; effective 6-10-63 to 3-31-64 (variety store; 43 employees).

J. J. Newberry Co., 718 Chicago Avenue, East Chicago, Ind.; effective 6-10-63 to 3-31-64 (variety store; 21 employees).

Newberry-Wabash Inc., Woodmar Shopping Center, 6528 Indianapolis Boulevard, Hammond, Ind.; effective 6-10-63 to 3-31-64 (variety store; 64 employees).

J. J. Newberry Co., 1410 119th Street, Whiting, Ind.; effective 6-10-63 to 3-31-64 (variety store; 20 employees).

Skinner, Chamberlain and Co., Inc., 225 South Broadway, Albert Lea, Minn.; effective 6-10-63 to 3-31-64 (department store; 71 employees).

White Hall Search Food Stores, Inc., White Hall, Ill.; effective 6-10-63 to 3-31-64 (food store; 12 employees).

F. W. Woolworth Co., No. 99, 19 South Broadway, Aurora, Ill.; effective 6-10-63 to 3-31-64 (variety store; 48 employees).

F. W. Woolworth Co., No. 92, 7145 Cermak Plaza, Berwyn, Ill.; effective 6-10-63 to 3-31-64 (variety store; 44 employees).

F. W. Woolworth Co., No. 95, 301 North Main Street, Bloomington, Ill.; effective 6-10-63 to 3-31-64 (variety store; 32 employees).

F. W. Woolworth Co., No. 802, 13042 South Western Avenue, Blue Island, Ill.; effective 6-10-63 to 3-31-64 (variety store; 33 employees).

F. W. Woolworth Co., No. 2406, 231 Gold Coast Lane, Calumet City, Ill.; effective 6-10-63 to 3-31-64 (variety store; 38 employees).

F. W. Woolworth Co., No. 160, 3152 West 111th Street, Chicago 43, Ill.; effective 6-10-63 to 3-31-64 (variety store; 39 employees).

F. W. Woolworth Co., No. 302, 1333 Milwaukee Avenue, Chicago 22, Ill.; effective 6-10-63 to 3-31-64 (variety store; 45 employees).

F. W. Woolworth Co., No. 346, 3262 Lincoln Avenue, Chicago, Ill.; effective 6-10-63 to 3-31-64 (variety store; 99 employees).

F. W. Woolworth Co., No. 551, 8600 Cottage Grove Avenue, Chicago, Ill.; effective 6-10-63 to 3-31-64 (variety store; 41 employees).

F. W. Woolworth Co., No. 725, 3401 West 26th Street, Chicago 23, Ill.; effective 5-10-63 to 3-31-64 (variety store; 37 employees).

F. W. Woolworth Co., No. 727, 2602 West North Avenue, Chicago, Ill.; effective 6-10-63 to 3-31-64 (variety store; 24 employees).

F. W. Woolworth Co., No. 742, 4613 North Broadway Street, Chicago 40, Ill.; effective 6-10-63 to 3-31-64 (variety store; 34 employees).

F. W. Woolworth Co., No. 1104, 1206-8 North Clark Street, Chicago 10, Ill.; effective 6-10-63 to 3-31-64 (variety store; 18 employees).

F. W. Woolworth Co., No. 1208, 7850 South Halsted Street, Chicago 20, Ill.; effective 6-10-63 to 3-31-64 (variety store; 43 employees).

F. W. Woolworth Co., No. 1214, 2700 West Division Street, Chicago 22, Ill.; effective 6-10-63 to 3-31-64 (variety store; 40 employees).

F. W. Woolworth Co., No. 1216, 1601 West Chicago Avenue, Chicago 22, Ill.; effective 6-10-63 to 3-31-64 (variety store; 30 employees).

F. W. Woolworth Co., No. 1259, 4055 West Madison Street, Chicago 16, Ill.; effective 6-10-63 to 3-31-64 (variety store; 61 employees).

F. W. Woolworth Co., No. 1261, 3955 West 26th Street, Chicago, Ill.; effective 6-10-63 to 3-31-64 (variety store; 30 employees).

F. W. Woolworth Co., No. 1305, 6308 South Ashland Avenue, Chicago, Ill.; effective 6-10-63 to 3-31-64 (variety store; 39 employees).

F. W. Woolworth Co., No. 1404, 4813 Milwaukee Avenue, Chicago, Ill.; effective 6-10-63 to 3-31-64 (variety store; 32 employees).

F. W. Woolworth Co., No. 1414, 3953 West North Avenue, Chicago 47, Ill.; effective 6-10-63 to 3-31-64 (variety store; 26 employees).

F. W. Woolworth Co., No. 1425, 4019 Milwaukee Avenue, Chicago 4, Ill.; effective 6-10-63 to 3-31-64 (variety store; 124 employees).

F. W. Woolworth Co., No. 1431, 3449 South Halsted Street, Chicago 8, Ill.; effective 6-10-63 to 3-31-64 (variety store; 23 employees).

F. W. Woolworth Co., No. 1447, 3401 West Diversey, Chicago 47, Ill.; effective 6-10-63 to 3-31-64 (variety store; 55 employees).

F. W. Woolworth Co., No. 1460, 1554 West Madison Street, Chicago, Ill.; effective 6-10-63 to 3-31-64 (variety store; 18 employees).

F. W. Woolworth Co., No. 1523, 3222 West 63d Street, Chicago 29, Ill.; effective 6-10-63 to 3-31-64 (variety store; 47 employees).

F. W. Woolworth Co., No. 1656, 2407 West 63d Street, Chicago, Ill.; effective 6-10-63 to 3-31-64 (variety store; 32 employees).

F. W. Woolworth Co., No. 1748, 3746 West Chicago Avenue, Chicago 51, Ill.; effective 6-10-63 to 3-31-64 (variety store; 24 employees).

F. W. Woolworth Co., No. 1904, 2418 Lincoln Avenue, Chicago, Ill.; effective 6-10-63 to 3-31-64 (variety store; 34 employees).

F. W. Woolworth Co., No. 2066, 3445-7 South Parkway, Chicago 16, Ill.; effective 6-10-63 to 3-31-64 (variety store; 30 employees).

F. W. Woolworth Co., No. 2436, 1534 East 55th Street, Chicago 15, Ill.; effective 6-10-63 to 3-31-64 (variety store; 29 employees).

F. W. Woolworth Co., No. 2476, 5840 South Pulaski Road, Chicago 29, Ill.; effective 6-10-63 to 3-31-64 (variety store; 41 employees).

F. W. Woolworth Co., No. 2574, 2545-55 East 79th Street, Chicago 49, Ill.; effective 6-10-63 to 3-31-64 (variety store; 65 employees).

F. W. Woolworth Co., No. 2606, 11301 South Michigan Avenue, Chicago, Ill.; effective 6-10-63 to 3-31-64 (variety store; 62 employees).

F. W. Woolworth Co., No. 369, 8 North Vermilion Street, Danville, Ill.; effective 6-10-63 to 3-31-64 (variety store; 54 employees).

F. W. Woolworth Co., No. 93, 289 North Water Street, Decatur, Ill.; effective 6-10-63 to 3-31-64 (variety store; 56 employees).

F. W. Woolworth Co., No. 726, 116-118 West First Street, Dixon, Ill.; effective 6-10-63 to 3-31-64 (variety store; 40 employees).

F. W. Woolworth Co., No. 195, 31 South Grove Avenue, Elgin, Ill.; effective 6-10-63 to 3-31-64 (variety store; 50 employees).

F. W. Woolworth Co., No. 1781, 128-130 North York Street, Elmhurst, Ill.; effective 6-10-63 to 3-31-64 (variety store; 32 employees).

F. W. Woolworth Co., No. 427, 1-3 East Stephenson Street, Freeport, Ill.; effective 6-10-63 to 3-31-64 (variety store; 19 employees).

F. W. Woolworth Co., No. 1871, 485-91 Main Street, Glen Ellyn, Ill.; effective 6-10-63 to 3-31-64 (variety store; 28 employees).

F. W. Woolworth Co., No. 2343, 565 Roosevelt Road, Glen Ellyn, Ill.; effective 6-10-63 to 3-31-64 (variety store; 43 employees).

F. W. Woolworth Co., No. 89, Unit-B-9 Hillside Shopping Center, Hillside, Ill.; effective 6-10-63 to 3-31-64 (variety store; 82 employees).

F. W. Woolworth Co., No. 318, 39 South Side Square, Jacksonville, Ill.; effective 6-10-63 to 3-31-64 (variety store; 35 employees).

F. W. Woolworth Co., No. 2454, 39 Meadowview Center, Kankakee, Ill.; effective 6-10-63 to 3-31-64 (variety store; 27 employees).

F. W. Woolworth Co., No. 385, 601 First Street, LaSalle, Ill.; effective 6-10-63 to 3-31-64 (variety store; 36 employees).

F. W. Woolworth Co., No. 308, 1515 Fifth Avenue, Moline, Ill.; effective 6-10-63 to 3-31-64 (variety store; 34 employees).

F. W. Woolworth Co., No. 116, 506 Main Street, Quincy, Ill.; effective 6-10-63 to 3-31-64 (variety store; 39 employees).

F. W. Woolworth Co., No. 2573, 200 East Sangamon Avenue, Rantoul, Ill.; effective 6-10-63 to 3-31-64 (variety store; 32 employees).

F. W. Woolworth Co., No. 163, 115 North Main Street, Rockford, Ill.; effective 6-10-63 to 3-31-64 (variety store; 51 employees).

F. W. Woolworth Co., No. 259, 1716 Second Avenue, Rock Island, Ill.; effective 6-10-63 to 3-31-64 (variety store; 40 employees).

F. W. Woolworth Co., No. 63, 113 South Fifth Street, Springfield, Ill.; effective 6-10-63 to 3-31-64 (variety store; 42 employees).

F. W. Woolworth Co., No. 2475, 101-108 East Main Street, Streator, Ill.; effective 6-10-63 to 3-31-64 (variety store; 21 employees).

F. W. Woolworth Co., No. 33, 104 North Genesee Street, Waukegan, Ill.; effective 6-10-63 to 3-31-64 (variety store; 25 employees).

F. W. Woolworth Co., No. 11, 11 East Washington Street, Indianapolis 4, Ill.; effective 6-10-63 to 3-31-64 (variety store; 80 employees).

F. W. Woolworth Co., No. 142, 320 South Walnut Street, Muncie, Indiana; effective 6-10-63 to 3-31-64 (variety store; 44 employees).

F. W. Woolworth Co., No. 169, 701 Main Street, Richmond, Indiana; effective 6-10-63 to 3-31-64 (variety store; 21 employees).

F. W. Woolworth Co., No. 68, 647 Wabash Avenue, Terre Haute, Ind.; effective 6-10-63 to 3-31-64 (variety store; 73 employees).

Younker Brothers, Inc., 1629 Second Avenue, Rock Island, Ill.; effective 6-10-63 to 3-31-64 (department store; 45 employees).

Younker Brothers, Inc., 1417 First Avenue, NW., Austin, Minn.; effective 6-10-63 to 3-31-64 (department store; 25 employees).

REGION VIII

Newberry Rio Grande Inc., No. 202, 201-15 North Stanton Street, El Paso, Tex.; effective 6-10-63 to 3-31-64 (variety store; 107 employees).

Cedar Variety, Inc., d/b/a T.G. & Y. Stores Co., Elk City, Okla.; effective 6-5-63 to 3-31-64 (variety store; 15 employees).

Ligustrum Variety, Inc., d/b/a T.G. & Y. Stores Co. No. 35, 403 North 14th, Ponca City, Okla.; effective 6-10-63 to 3-31-64 (variety store; 22 employees).

McCrory-McLellan Stores Corp. No. 568, 125 West Main Street, Farmington, N. Mex.; effective 6-10-63 to 3-31-64 (variety store; 33 employees).

Mimosa Variety, Inc., d/b/a T.G. & Y. Stores Co., No. 18, 806 Main Street, Woodward, Okla.; effective 6-10-63 to 3-31-64 (variety store; 14 employees).

31st & Harvard Variety, Inc., d/b/a T.G. & Y. Stores Co., No. 67, 3121 South Harvard, Tulsa, Okla.; effective 6-10-63 to 3-31-64 (variety store; 32 employees).

Terry Farris No. 5409, 123 South Main Street, McAllen, Tex.; effective 6-10-63 to 3-31-64 (variety store; 43 employees).

Terry Farris No. 5406, 208 East Kleberg, Kingsville, Tex.; effective 6-10-63 to 3-31-64 (variety store; 13 employees).

F. W. Woolworth Co., 110-112 East Choctaw Street, McAlester, Okla.; effective 6-10-63 to 3-31-64 (variety store; 15 employees).

T.G. & Y. Stores Co. of Delaware, d/b/a T.G. & Y. Stores Co., 9219 North Pennsylvania, Oklahoma City, Okla.; effective 6-21-63 to 3-31-64 (variety store; 14 employees).

F. W. Woolworth Co., No. 1633, 321-3 Main Street, Clovis, N. Mex.; effective 6-10-63 to 3-31-64 (variety store; 36 employees).

REGION IX

S. H. Kress and Co., 901 G Avenue, Douglas, Ariz.; effective 6-12-63 to 3-31-64 (variety store; 30 employees).

S. H. Kress and Co., 119 Morley Avenue, Nogales, Ariz.; effective 6-12-63 to 3-31-64 (variety store; 67 employees).

S. H. Kress and Co., 22 West Washington Street, Phoenix, Ariz.; effective 6-13-63 to 3-31-64 (variety store; 48 employees).
 S. H. Kress and Co., 97 East Congress Street, Tucson, Ariz.; effective 6-12-63 to 3-31-64 (variety store; 46 employees).
 S. H. Kress and Co., 105 West Center Street, Provo, Utah; effective 6-12-63 to 3-31-64 (variety store; 18 employees).
 S. H. Kress and Co., 257 South Main Street, Salt Lake City, Utah; effective 6-12-63 to 3-31-64 (variety store; 123 employees).
 J. J. Newberry Co., 3743 East Thomas Road, Phoenix 18, Ariz.; effective 6-13-63 to 3-31-64 (variety store; 98 employees).
 J. J. Newberry Co., 480 Park Avenue, Idaho Falls, Idaho; effective 6-18-63 to 3-31-64 (variety store; 65 employees).
 Scottsdale Variety, Inc., d/b/a T.G. & Y. Stores Co., No. 184, 1420 North Scottsdale, Scottsdale, Ariz.; effective 6-13-63 to 3-31-64 (variety store; 17 employees).
 T.G. & Y. Stores Co., Inc. of Ariz., d/b/a T.G. & Y. Stores Co., No. 178, 1139 East Main Street, Mesa, Ariz.; effective 6-13-63 to 3-31-64 (variety store; 18 employees).

REGION X

Cooper & Ratcliff of Bassett, Inc., Bassett, Va.; effective 6-28-63 to 3-31-64 (food store; 25 employees).
 Cooper & Ratcliff, Box 2037, Martinsville, Va.; effective 6-10-63 to 3-31-64 (food store; 46 employees).
 Eagle Stores Co., Inc., No. 36, Maryville, Tenn.; effective 6-10-63 to 3-31-64 (variety store; 15 employees).
 Georges Markets, Inc., No. 2, 1216 East Main Street, Morristown, Tenn.; effective 6-18-63 to 3-31-64 (food store; 22 employees).
 H. L. Green Co., No. 1117, 3821 Mount Vernon Avenue, Alexandria, Va.; effective 6-10-63 to 3-31-64 (variety store; 23 employees).
 Highway Foods, Inc., 3600 Military Highway, Norfolk 18, Va.; effective 6-10-63 to 3-31-64 (food store; 95 employees).
 S. S. Kresge Co., No. 738, 2910 East 49th Street, Chattanooga, Tenn.; effective 6-10-63 to 3-31-64 (variety store; 30 employees).
 S. S. Kresge Co., No. 124, 624 Madison Avenue, Covington 3, Ky.; effective 6-10-63 to 3-31-64 (variety store; 37 employees).
 S. S. Kresge Co., No. 79, 250 West Main Street, Lexington 6, Ky.; effective 6-10-63 to 3-31-64 (variety store; 52 employees).
 S. S. Kresge Co., No. 56, 412 South Fourth Street, Louisville 2, Ky.; effective 6-10-63 to 3-31-64 (variety store; 66 employees).
 S. S. Kresge Co., No. 457, 414 West Market Street, Louisville 2, Ky.; effective 6-10-63 to 3-31-64 (variety store; 52 employees).
 S. S. Kresge Co., No. 624, 5320 South Third Street, Louisville 14, Ky.; effective 6-10-63 to 3-31-64 (variety store; 44 employees).
 S. S. Kresge Co., No. 385, 4436 Shively Center, Dixie Highway, Louisville 16, Ky.; effective 6-10-63 to 3-31-64 (variety store; 23 employees).
 S. S. Kresge Co., No. 157, 812 Monmouth Street, Newport, Ky.; effective 6-10-63 to 3-31-64 (variety store; 26 employees).
 S. S. Kresge Co., No. 648, Dixie Manor Shopping Center, Pleasure Ridge Park, Ky.; effective 6-10-63 to 3-31-64 (variety store; 23 employees).
 S. S. Kresge Co., No. 91, 1000 Fourth Avenue, Huntington, W. Va.; effective 6-10-63 to 3-31-64 (variety store; 50 employees).
 S. H. Kress and Co., 628 State Street, Bristol, Tenn.; effective 6-10-63 to 3-31-64 (variety store; 35 employees).
 S. H. Kress and Co., 822 Market Street, Chattanooga, Tenn.; effective 6-10-63 to 3-31-64 (variety store; 112 employees).
 S. H. Kress and Co., 423 Elk Avenue, Elizabethton, Tenn.; effective 6-10-63 to 3-31-64 (variety store; 47 employees).
 S. H. Kress and Co., 243 East Main Street, Johnson City, Tenn.; effective 6-10-63 to 3-31-64 (variety store; 67 employees).

S. H. Kress and Co., 220 Broad Street, Kingsport, Tenn.; effective 6-10-63 to 3-31-64 (variety store; 93 employees).
 S. H. Kress and Co., 417 South Gay Street, Knoxville, Tenn.; effective 6-10-63 to 3-31-64 (variety store; 112 employees).
 S. S. Kresge Co., No. 342, 423 Main Street, Danville, Va.; effective 6-10-63 to 3-31-64 (variety store; 47 employees).
 S. S. Kresge Co., No. 63, 6471 Arlington Boulevard, Falls Church, Va.; effective 6-10-63 to 3-31-64 (variety store; 13 employees).
 S. S. Kresge Co., No. 612, 902 Main Street, Lynchburg, Va.; effective 6-10-63 to 3-31-64 (variety store; 29 employees).
 S. S. Kresge Co., No. 439, 240 Granby Street, Norfolk, Va.; effective 6-10-63 to 3-31-64 (variety store; 36 employees).
 S. S. Kresge Co., No. 22, 112 North Sycamore Street, Petersburg, Va.; effective 6-10-63 to 3-31-64 (variety store; 25 employees).
 S. H. Kress and Co., 29 West Campbell Avenue, Roanoke 11, Va.; effective 6-10-63 to 3-31-64 (variety store; 72 employees).
 Levy's Specialty Stores, Inc., P.O. Box 262, Memphis, Tenn.; effective 6-18-63 to 3-31-64 (apparel store; 126 employees).
 Levy's Specialty Stores, Inc., 3417 Plaza Avenue, Memphis, Tenn.; effective 6-18-63 to 3-31-64 (apparel store; 56 employees).
 McCrory's, 526-538 State Street, Bristol, Tenn.; effective 6-10-63 to 3-31-64 (variety store; 21 employees).
 McCrory-McLellan-Green Store, 200 Franklin Street, Clarksville, Tenn.; effective 6-10-63 to 3-31-64 (variety store; 14 employees).
 McCrory-McLellan-Green Stores, 101 Lafayette Street, Jackson, Tenn.; effective 6-10-63 to 3-31-64 (variety store; 42 employees).
 McCrory's, No. 297, 318-338 Broad Street, Kingsport, Tenn.; effective 6-10-63 to 3-31-64 (variety store; 45 employees).
 McCrory-McLellan-Green Stores, 407-11 Gay Street, Knoxville, Tenn.; effective 6-10-63 to 3-31-64 (variety store; 46 employees).
 McCrory-McLellan-Green Co., No. 417, 22 North Side Public Square, Murfreesboro, Tenn.; effective 6-10-63 to 3-31-64 (variety store; 19 employees).
 McLellan Stores Co., 229 Fifth Avenue North, Nashville, Tenn.; effective 6-10-63 to 3-31-64 (variety store; 32 employees).
 McCrory, McLellan & Green, No. 309, 675 North Glebe Road, Arlington, Va.; effective 6-10-63 to 3-31-64 (variety store; 49 employees).
 McCrory Stores Corp., 209-213 East Main Street, Charlottesville, Va.; effective 6-10-63 to 3-31-64 (variety store; 21 employees).
 McCrory Corp., 3543 Main Street, Pulaski, Va.; effective 6-10-63 to 3-31-64 (variety store; 22 employees).
 McCrory-McLellan-Green Store, No. 13, 218 Capitol Street, Charleston, W. Va.; effective 6-14-63 to 3-31-64 (variety store; 28 employees).
 McCrory Store, 905 Third Avenue, Huntington, W. Va.; effective 6-10-63 to 3-31-64 (variety store; 40 employees).
 McCrory-McLellan-Green Store Co., 130-134 North Queen Street, Martinsburg, W. Va.; effective 6-10-63 to 3-31-64 (variety store; 25 employees).
 G. C. Murphy Co., No. 17, 1537 Winchester Avenue, Ashland, Ky.; effective 6-13-63 to 3-31-64 (variety store; 87 employees).
 G. C. Murphy Co., No. 239, Dixie Manor Shopping Center, P.O. Box: Pleasant Ridge Park, Louisville, Ky.; effective 6-13-63 to 3-31-64 (variety store; 49 employees).
 G. C. Murphy Co., No. 111, 2-4 West Second Street, Maysville, Ky.; effective 6-13-63 to 3-31-64 (variety store; 49 employees).
 G. C. Murphy Co., No. 204, 507 Court Street, Paintsville, Ky.; effective 6-13-63 to 3-31-64 (variety store; 36 employees).
 G. C. Murphy Co., No. 176, 323½-25½ Main Street, Pikesville, Ky.; effective 6-15-63 to 3-31-64 (variety store; 77 employees).

G. C. Murphy Co., No. 198, 616-18 King Street, Alexandria, Va.; effective 6-15-63 to 3-31-64 (variety store; 104 employees).
 G. C. Murphy Co., No. 241, 3654-58 King Street, Alexandria, Va.; effective 6-15-63 to 3-31-64 (variety store; 36 employees).
 G. C. Murphy Co., No. 214, 3000 Wilson Boulevard, Arlington, Va.; effective 6-15-63 to 3-31-64 (variety store; 47 employees).
 G. C. Murphy Co., No. 24, 109-121 New Market Shopping Center, Newport News, Va.; effective 6-15-63 to 3-31-64 (variety store; 46 employees).
 G. C. Murphy Co., No. 208, 401-09 East Broad Street, Richmond, Va.; effective 6-15-63 to 3-31-64 (variety store; 111 employees).
 G. C. Murphy Co., No. 245, 1717-21 Willow Lawn Drive, Richmond 26, Va.; effective 6-15-63 to 3-31-64 (variety store; 56 employees).
 G. C. Murphy Co., No. 132, 218-22 West Main Street, Beckley, W. Va.; effective 6-15-63 to 3-31-64 (variety store; 124 employees).
 G. C. Murphy Co., No. 50, 10-14 Main Street, Buckhannon, W. Va.; effective 6-15-63 to 3-31-64 (variety store; 44 employees).
 G. C. Murphy Co., No. 171, 312-14 West Main Street, Clarksburg, W. Va.; effective 6-15-63 to 3-31-64 (variety store; 81 employees).
 G. C. Murphy Co., No. 209 Main Street, East Rainelle, W. Va.; effective 6-13-63 to 3-31-64 (variety store; 33 employees).
 G. C. Murphy Co., No. 15, 105-11 Third Street, Elkins, W. Va.; effective 6-15-63 to 3-31-64 (variety store; 47 employees).
 G. C. Murphy Co., No. 172, 318-20 Adams Street, Fairmont, W. Va.; effective 6-13-63 to 3-31-64 (variety store; 102 employees).
 G. C. Murphy Co., No. 137, 209 Temple Street, Hinton, W. Va.; effective 6-13-63 to 3-31-64 (variety store; 37 employees).
 G. C. Murphy Co., No. 22, 97-103 North Main Street, Keyser, W. Va.; effective 6-15-63 to 3-31-64 (variety store; 47 employees).
 G. C. Murphy Co., No. 194, 205-9 Stratton Street, Logan, W. Va.; effective 6-13-63 to 3-31-64 (variety store; 82 employees).
 G. C. Murphy Co., No. 42, 326-330 Third Avenue, Montgomery, W. Va.; effective 6-13-63 to 3-31-64 (variety store; 54 employees).
 G. C. Murphy Co., No. 197, 222-230 High Street, Morgantown, W. Va.; effective 6-15-63 to 3-31-64 (variety store; 72 employees).
 G. C. Murphy Co., No. 18, Jefferson and Third Streets, Moundsville, W. Va.; effective 6-15-63 to 3-31-64 (variety store; 34 employees).
 G. C. Murphy Co., No. 182, Howard Street, Mullens, W. Va.; effective 6-13-63 to 3-31-64 (variety store; 28 employees).
 G. C. Murphy Co., No. 168, Main Street, North Fork, W. Va.; effective 6-15-63 to 3-31-64 (variety store; 24 employees).
 G. C. Murphy Co., No. 213, Main and Oak Streets, Oak Hill, W. Va.; effective 6-15-63 to 3-31-64 (variety store; 43 employees).
 G. C. Murphy Co., No. 212, 712-14 Market Street, Parkersburg, W. Va.; effective 6-15-63 to 3-31-64 (variety store; 97 employees).
 G. C. Murphy Co., No. 185, 4-6-8 Main Street, Philippi, W. Va.; effective 6-13-63 to 3-31-64 (variety store; 21 employees).
 G. C. Murphy Co., No. 49, 61-63 Ashfield Street, Piedmont, W. Va.; effective 6-15-63 to 3-31-64 (variety store; 17 employees).
 G. C. Murphy Co., No. 62, 424-28 Main Street, Point Pleasant, W. Va.; effective 6-13-63 to 3-31-64 (variety store; 37 employees).
 G. C. Murphy Co., No. 154, 995-997 Mercer Street, Princeton, W. Va.; effective 6-15-63 to 3-31-64 (variety store; 57 employees).
 G. C. Murphy Co., No. 142, 4750 North Southside Plaza, Richmond, Va.; effective 6-15-63 to 3-31-64 (variety store; 50 employees).
 G. C. Murphy Co., No. 180, 8 Main Street, Richwood, W. Va.; effective 6-13-63 to 3-31-64 (variety store; 26 employees).

G. C. Murphy Co., No. 189, Bridge and Pike Streets, Shinnston, W. Va.; effective 6-15-63 to 3-31-64 (variety store; 21 employees).

G. C. Murphy Co., No. 19, 704-706 Wells Street, Sistersville, W. Va.; effective 6-13-63 to 3-31-64 (variety store; 20 employees).

G. C. Murphy Co., No. 207, 502-510 "D" Street, South Charleston, W. Va.; effective 6-15-63 to 3-31-64 (variety store; 36 employees).

G. C. Murphy Co., No. 195, Main and Church Streets, Spencer, W. Va.; effective 6-15-63 to 3-31-64 (variety store; 30 employees).

G. C. Murphy Co., No. 254, 3539 Main Street, Weirton, W. Va.; effective 6-15-63 to 3-31-64 (variety store; 34 employees).

G. C. Murphy Co., No. 162, 3200-10 Main Street (Cove Station), Weirton, W. Va.; effective 6-15-63 to 3-31-64 (variety store; 28 employees).

G. C. Murphy Co., No. 133, 81-87 McDowell Street, Welch, W. Va.; effective 6-13-63 to 3-31-64 (variety store; 68 employees).

G. C. Murphy Co., No. 14, 704-14 Charles Street, Wellsburg, W. Va.; effective 6-13-63 to 3-31-64 (variety store; 21 employees).

G. C. Murphy Co., No. 21, 160-64 Main Street, Weston, W. Va.; effective 6-15-63 to 3-31-64 (variety store; 45 employees).

G. C. Murphy Co., No. 33, 1115-17 Market Street, Wheeling, W. Va.; effective 6-15-63 to 3-31-64 (variety store; 117 employees).

G. C. Murphy Co., No. 131, 54 Second Avenue, Williamson, W. Va.; effective 6-15-63 to 3-31-64 (variety store; 53 employees).

J. J. Newberry Co., No. 448, 227 West Main Street, Danville, Ky.; effective 6-10-63 to 3-31-64 (variety store; 12 employees).

F. W. Woolworth Co., No. 933, 805-7 Main Street, Hopkinsville, Ky.; effective 6-15-63 to 3-31-64 (variety store; 21 employees).

J. J. Newberry Co., 136 West Main Street, Richmond, Ky.; effective 6-10-63 to 3-31-64 (variety store; 33 employees).

J. J. Newberry Co., No. 197, 203-207 East Mount Vernon Street, Somerset, Ky.; effective 6-10-63 to 3-31-64 (variety store; 38 employees).

J. J. Newberry Co., 125-127 East Main Street, Front Royal, Va.; effective 6-10-63 to 3-31-64 (variety store; 26 employees).

J. J. Newberry Co., 404 West Main Street, Waynesboro, Va.; effective 6-10-63 to 3-31-64 (variety store; 92 employees).

Rayless Department Store, 619-621 State Street, Bristol, Va.; effective 6-10-63 to 3-31-64 (department store; 16 employees).

Rayless Department Store, 335 Main Street, Danville, Va.; effective 6-10-63 to 3-31-64 (department store; 13 employees).

Rayless Department Store, 312-320 East Broad Street, Richmond, Va.; effective 6-10-63 to 3-31-64 (department store; 31 employees).

Rose's Stores, Inc., 208-212 Main Street, Franklin, Va.; effective 6-10-63 to 3-31-64 (variety store; 17 employees).

Rose's 5-10-25¢ Store, Inc., No. 107, 1904 Atlantic Avenue, Virginia Beach, Va.; effective 6-10-63 to 3-31-64 (variety store; 13 employees).

Rose's Stores, Inc., No. 137, 314 Laskin Road, Virginia Beach, Va.; effective 6-10-63 to 3-31-64 (variety store; 26 employees).

Rose's 5-10-25¢ Store, No. 65, Duke of Gloucester Street, Williamsburg, Va.; effective 6-10-63 to 3-31-64 (variety store; 26 employees).

Seessel's, 1761 Union Avenue, Memphis, Tenn.; effective 6-16-63 to 3-31-64 (food store; 69 employees).

Sterling's Airways, Inc., 2240 Lamar Avenue, Memphis, Tenn.; effective 6-10-63 to 3-31-64 (variety store; 22 employees).

F. W. Woolworth Co., No. 936, 122 Franklin Street, Clarksville, Tenn.; effective 6-16-63 to 3-31-64 (variety store; 30 employees).

F. W. Woolworth Co., No. 1314, 103 South Mill Avenue, Dyersburg, Tenn.; effective 6-16-63 to 3-31-64 (variety store; 27 employees).

F. W. Woolworth Co., No. 935, 113-119 East Main Street, Jackson, Tenn.; effective 6-15-63 to 3-31-64 (variety store; 37 employees).

F. W. Woolworth Co., Southgate Shopping Center, South Third Street, Memphis, Tenn.; effective 6-15-63 to 3-31-64 (variety store; 26 employees).

F. W. Woolworth Co., No. 1355, 59 North Main, Memphis, Tenn.; effective 6-15-63 to 3-31-64 (variety store; 24 employees).

F. W. Woolworth Co., 344-48 West Main Street, Clarksville, W. Va.; effective 6-13-63 to 3-31-64 (variety store; 24 employees).

F. W. Woolworth Co., 205 Capitol Street, Charleston, W. Va.; effective 6-13-63 to 3-31-64 (variety store; 55 employees).

Wytheville Crest 5-10-25¢ Stores Co., Wytheville, Va.; effective 6-10-63 to 3-31-64 (variety store; 19 employees).

NORTH CAROLINA

Clark's Mammouth Food Center, No. 4700, Route 70-A, Greensboro, N.C.; effective 6-1-63 to 3-31-64 (food store; 37 employees).

Colonial Stores, Inc., No. 2257, 755 Merriam Avenue, Asheville, N.C.; effective 6-1-63 to 3-31-64 (food store; 16 employees).

Colonial Stores, Inc., No. 2258, 1070 Haywood Road, Asheville, N.C.; effective 6-1-63 to 3-31-64 (food store; 18 employees).

Colonial Stores, Inc., No. 2259, 275 Tunnel Road, Asheville, N.C.; effective 6-1-63 to 3-31-64 (food store; 23 employees).

Colonial Stores, Inc., No. 4465, 104 Pamlico Street, Belhaven, N.C.; effective 6-1-63 to 3-31-64 (food store; 12 employees).

Colonial Stores, Inc., No. 2051, 3014 Eastway Drive, Charlotte, N.C.; effective 6-1-63 to 3-31-64 (food store; 27 employees).

Colonial Stores, Inc., No. 2052, 2050 North Graham Street, Charlotte, N.C.; effective 6-1-63 to 3-31-64 (food store; 22 employees).

Colonial Stores, Inc., No. 2100, Charlotte-town Mall, Charlotte, N.C.; effective 6-1-63 to 3-31-64 (food store; 32 employees).

Colonial Stores, Inc., No. 2207, 2901 Freedom Drive, Charlotte, N.C.; effective 6-1-63 to 3-31-64 (food store; 32 employees).

Colonial Stores, Inc., No. 2212, 209 North College Street, Charlotte, N.C.; effective 6-1-63 to 3-31-64 (food store; 16 employees).

Colonial Stores, Inc., No. 2219, 1614 South Boulevard, Charlotte, N.C.; effective 6-1-63 to 3-31-64 (food store; 11 employees).

Colonial Stores, Inc., No. 2246, 2100 North Independence Boulevard, Charlotte, N.C.; effective 6-1-63 to 3-31-64 (food store; 14 employees).

Colonial Stores, Inc., No. 2247, 4101 Park Road, Charlotte, N.C.; effective 6-1-63 to 3-31-64 (food store; 23 employees).

Colonial Stores, Inc., No. 2315, 601 Providence Road, Charlotte, N.C.; effective 6-1-63 to 3-31-64 (food store; 11 employees).

Colonial Stores, Inc., No. 4414, Ramsey and Hillsboro, Box 743, Fayetteville, N.C.; effective 6-1-63 to 3-31-64 (food store; nine employees).

Colonial Stores, Inc., No. 2224, 143 South Marietta Street, Gastonia, N.C.; effective 6-1-63 to 3-31-64 (food store; 15 employees).

Colonial Stores, Inc., No. 2205, 109 Hamlet Avenue, Hamlet, N.C.; effective 6-1-63 to 3-31-64 (food store; 25 employees).

Colonial Stores, Inc., No. 4338, 112 Granite Street, Henderson, N.C.; effective 6-1-63 to 3-31-64 (food store; 17 employees).

Colonial Stores, Inc., No. 2221, 115 Fourth Northwest, Hickory, N.C.; effective 6-1-63 to 3-31-64 (food store; 17 employees).

Colonial Stores, Inc., No. 2239, 216 West Avenue, Kannapolis, N.C.; effective 6-1-63 to 3-31-64 (food store; 13 employees).

Colonial Stores, Inc., No. 4340, 118-22 East Clay Street, Mebane, N.C.; effective 6-1-63 to 3-31-64 (food store; 23 employees).

Colonial Stores, Inc., No. 4333, 1010 Arendell Street, Morehead City, N.C.; effective 6-1-63 to 3-31-64 (food store; 24 employees).

Colonial Stores, Inc., No. 4403, 202 East Raleigh Street, Siler City, N.C.; effective 6-1-63 to 3-31-64 (food store; 10 employees).

Colonial Stores, Inc., No. 4421, 115 North Third Street, Smithfield, N.C.; effective 6-1-63 to 3-31-64 (food store; 10 employees).

Colonial Stores, Inc., No. 4415, 600 Main Street, Tarboro, N.C.; effective 6-1-63 to 3-31-64 (food store; 17 employees).

Colonial Stores, Inc., No. 4342, Main Street, Warrenton, N.C.; effective 6-1-63 to 3-31-64 (food store; 13 employees).

Colonial Stores, Inc., No. 4463, 316 North Washington Avenue, Weldon, N.C.; effective 6-1-63 to 3-31-64 (food store; 11 employees).

Colonial Stores, Inc., No. 4341, 317 Main Street, Williamston, N.C.; effective 6-1-63 to 3-31-64 (food store; 16 employees).

Colonial Stores, Inc., No. 4464, Granville Street, Windsor, N.C.; effective 6-1-63 to 3-31-64 (food store; 10 employees).

McCrory-McLellan-Stores Co., 117 North Tryon Street, Charlotte, N.C.; effective 6-1-63 to 3-31-64 (variety store; 35 employees).

G. C. Murphy Co., No. 249, 26-28 Second Street Northwest, Hickory, N.C.; effective 6-1-63 to 3-31-64 (variety store; 47 employees).

The following certificate was issued to an establishment coming into existence after May 1, 1960, under paragraphs (c), (d), (g), and (h) of § 519.6 of 29 CFR, Part 519. The certificate permits the employment of full-time students at rates of not less than 85 cents an hour in the classes of occupations listed, and provide for limitations on the percentage of full-time student hours of employment at rates below \$1.00 an hour to total hours of employment of all employees.

Central & Southern Variety, Inc., d/b/a T.G. & Y. Stores Co., No. 193, 6036 South Central, Phoenix, Ariz.; effective 6-10-63 to 3-31-64; clerical, sales, stock work; 10 percent for each month (variety store; 20 employees).

Each certificate has been issued upon the representations of the employer which, among other things, were that employment of full-time students at special minimum rates is necessary to prevent curtailment of opportunities for employment, and the hiring of full-time students at special minimum rates will not tend to displace full-time employees. 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 15 days after publication of this notice in the FEDERAL REGISTER pursuant to the provisions of 29 CFR 519.9.

Signed at Washington, D.C., this 8th day of July 1963.

ROBERT G. GRONEWALD,
Authorized Representative
of the Administrator.

[F.R. Doc. 63-7433; Filed, July 15, 1963; 8:48 a.m.]

INTERSTATE COMMERCE COMMISSION

[Notice 833]

MOTOR CARRIER TRANSFER PROCEEDINGS

JULY 11, 1963.

Synopses of orders entered pursuant to section 212(b) of the Interstate Commerce Act, and rules and regulations prescribed thereunder (49 CFR Part 179), appear below:

As provided in the Commission's special rules of practice any interested person may file a petition seeking reconsideration of the following numbered proceedings within 20 days from the date of publication of this notice. Pursuant to section 17(8) of the Interstate Commerce Act, the filing of such a petition will postpone the effective date of the order in that proceeding pending its disposition. The matters relied upon by petitioners must be specified in their petitions with particularity.

No. MC-FC 65654. By order of July 8, 1963, the Transfer Board approved the transfer to Ayers Cartage Company, a corporation, Chicago, Ill., of the operating rights claimed in No. MC 98645 (Sub-No. 1), under the "grandfather clause" of Section 206(a) (7) (b), Interstate Commerce Act, by Roy Cartage Co., a corporation, Joliet, Ill., for which a certificate of registration to operate in interstate or foreign commerce is sought corresponding to a grant of intrastate authority issued transferor by the Illinois Commerce Commission in certificate No. 9664. Carl L. Steiner, 39 South LaSalle St., Chicago 3, Ill., attorney for applicants.

No. MC-FC 65900. By order of July 8, 1963, the Transfer Board approved the transfer to James R. Waller, doing business as Waller Truck Company, Richmond, Mo., of certificate in No. MC 1602, issued June 6, 1941, to John Summers, Hardin, Mo., authorizing the transportation of: Livestock, from Hardin, Mo., to Kansas City, Kans., and general commodities, with the usual exceptions including household goods and commodities in bulk, from Kansas City, Kans., to Hardin, Mo. James F. Miller, 7501 Mission Road, Shawnee Mission 15, Kans., attorney for applicants.

No. MC-FC 65912. By order of July 8, 1963, the Transfer Board approved the transfer to Denny Movers, Inc., Bedford, Ind., of Certificate in No. MC 105854 and MC 105854 (Sub No. 1), issued September 10, 1946 and September 2, 1947, respectively, to Chas. R. Hutson, doing business as Chas. Hutson, Bedford, Ind., authorizing the transportation of: household goods, between points in Green, Lawrence, Monroe, and Orange Counties, Ind., on the one hand, and, on the other, points in Illinois, Kentucky, Michigan, Ohio, Tennessee, Pennsylvania, West Virginia, Maryland, Virginia, Wisconsin, Missouri, New York, Iowa, and the Dis-

trict of Columbia, and between points in Jackson and Martin Counties, Ind., on the one hand, and, on the other, points in Ohio, Pennsylvania, New York, West Virginia, Maryland, Virginia, Illinois, Wisconsin, Missouri, Iowa, Michigan, Kentucky, and the District of Columbia. William J. Guenther, 1212 Fletcher Trust Building, Indianapolis, Ind., attorney for applicants.

No. MC-FC 65979. By order of July 5, 1963, the Transfer Board approved the transfer to B & M Service, Inc., Rangely, Colo., of Certificate in No. MC 113531, issued November 1, 1957, to Henry B. Carnes and Bessie M. Walton, a Partnership, doing business as B and M Service Company, Rangely, Colo., authorizing the transportation of machinery, equipment, materials and supplies used in, or in connection with, the discovery, development, production, refining, manufacture, processing, storage, transmission, and distribution of natural gas and petroleum and their products and by-products; and machinery, equipment, materials, and supplies used in, or in connection with, the construction, operation, repair, servicing, maintenance and dismantling of pipelines, including the stringing and picking up thereof, except the stringing or picking up of pipe in connection with main or trunk pipe lines, between Rangely, Colo., and points in Colorado within 30 miles of Rangely, on the one hand, and, on the other, points in Utah and Wyoming. John H. Lewis, The 1650 Grant Street Building, Denver 3, Colo., attorney for applicants.

No. MC-FC 66014. By order of July 5, 1963, the Transfer Board approved the transfer to Charles H. King, Jr., and Harold A. Scott, a partnership, doing business as King & Scott, Gray, Iowa, of Certificate in No. MC 103925, issued April 12, 1961, to Edwin M. Madsen, Exira, Iowa, authorizing the transportation of general commodities, excluding household goods and commodities in bulk, over regular routes, from Omaha, Nebr., to Fiscus, Iowa, serving the intermediate and off-route point of Harlan, Iowa, and points within 15 miles of Fiscus; livestock and agricultural commodities, from Fiscus, Iowa, to Omaha, Nebr., serving the intermediate and off-route point of Harlan, Iowa, and points within 15 miles of Fiscus; feed, lumber and agricultural machinery, from Omaha, Nebr., to Exira, Iowa, serving intermediate and off-route points within 15 miles of Exira, restricted to delivery only; dry and liquid feeds, in containers, and wire fencing and fencing posts or fencing materials, over irregular routes, from Omaha, Nebr., to Elk Horn, Iowa, and points within 10 miles of Elk Horn; and livestock, between Fiscus, Iowa, and points within 15 miles of Fiscus, on the one hand, and, on the other, points in Nebraska, except Omaha, St. Joseph and Kansas City, Mo., and Kansas City, Kans. Harold A. Scott, Gray, Iowa, for transferee and Ardith Madsen, Administrator, Exira, Iowa, for transferor.

No. MC-FC 66039. By order of July 5, 1963, the Transfer Board approved the

transfer to Primo Haulage Company, a corporation, Chatham, N.J., of Certificate in No. MC 10942, issued April 10, 1961, to Primo Motor Car Co., a corporation, Kearny, N.J., authorizing the transportation over irregular routes of general commodities, excluding household goods and commodities in bulk, between points in Union and Essex Counties, N.J., on the one hand, and, on the other, New York, N.Y., and points in Westchester County, N.Y.; steel and steel products, between Kenilworth and Union, N.J., on the one hand, and, on the other, Philadelphia and Wilkes Barre, Pa., and Cold Springs, N.Y.; copper, bronze, and copper wire, from Kenilworth, N.J., to Maheim, Hanover, and York, Pa.; materials and supplies incidental to, or used in the installation and construction of sewer system, from Kenilworth, N.J., to points in New York and Pennsylvania within 125 miles of Kenilworth. Charles J. Williams, 1060 Broad Street, Newark 2, N.J., attorney for applicants.

[SEAL]

HAROLD D. MCCOY,
Secretary.

[F.R. Doc. 63-7439; Filed, July 15, 1963;
8:49 a.m.]

FOURTH SECTION APPLICATIONS FOR RELIEF

JULY 11, 1963.

Protests to the granting of an application must be prepared in accordance with Rule 1.40 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. 38423: *Substituted service—SP for Insured Transporters, Inc.* Filed by C. R. Nickerson, Agent (No. 81), for interested carriers. Rates on motor vehicles loaded on truckaway highway trailers, and transported on railroad flat cars, from Warm Springs, Calif., to Los Angeles, Calif., or Portland, Oreg., on traffic destined to such points or points beyond as described in the application.

Grounds for relief: Motor-truck competition.

FSA No. 38424: *Iron or steel articles to Bay St. Louis, Miss.* Filed by O. W. South, Jr., Agent (No. A4345), for interested rail carriers. Rates on plate or sheet, iron or steel, not otherwise indexed by name, galvanized or plain, corrugated or not corrugated, in carloads, from Ashland, Ky., to Bay St. Louis, Miss.

Grounds for relief: Barge-rail competition.

Tariff: Supplement 83 to Southern Freight Association, Agent, tariff I.C.C. S-163.

By the Commission.

[SEAL]

HAROLD D. MCCOY,
Secretary.

[F.R. Doc. 63-7438; Filed, July 15, 1963;
8:49 a.m.]

CUMULATIVE CODIFICATION GUIDE—JULY

The following numerical guide is a list of the parts of each title of the Code of Federal Regulations affected by documents published to date during July.

1 CFR	Page	9 CFR	Page	24 CFR	Page
CFR Checklist.....	6771	74.....	6968	203.....	6831
3 CFR		78.....	6781	207.....	6831
PROCLAMATIONS:		201.....	7218	220.....	6832
2416.....	6874	PROPOSED RULES:		221.....	6832
3543.....	7065	131.....	6880	233.....	6832
EXECUTIVE ORDERS:		10 CFR		803.....	6832
July 2, 1910.....	7035	1.....	6871, 6909	25 CFR	
Jan. 24, 1914.....	6877	9.....	6822	88.....	7183
Mar. 21, 1914.....	6876, 6877	20.....	6822	91.....	6832
June 24, 1914.....	6877	140.....	7077	26 CFR	
Oct. 23, 1914.....	6877	13 CFR		1.....	6972, 7093, 7245
Sept. 30, 1916.....	7095	121.....	6823	20.....	7251
July 10, 1919.....	6876	122.....	6823, 7124	25.....	7251
Jan. 26, 1920.....	6876	123.....	7078	49.....	7252
Dec. 4, 1925.....	6876	305.....	7029	PROPOSED RULES:	
Apr. 17, 1926.....	6877	14 CFR		1.....	6787, 7097
Feb. 16, 1929.....	6877	42.....	7124, 7158	48.....	6909
Mar. 7, 1929.....	6877	42a.....	7158	29 CFR	
Oct. 5, 1934.....	6876	45.....	7158	PROPOSED RULES:	
4491.....	6876	71 [New].....	6872,	526.....	6885
7691.....	6874	6828, 6872, 6873, 6910-6914, 6968,		541.....	7002
8009.....	6877	6969, 7029, 7030, 7158, 7218, 7259,		31 CFR	
8102.....	7226	7260.		500.....	6973
11115.....	6905	73 [New].....	6829, 6969	515.....	6974
5 CFR		75 [New].....	6873, 7030	32 CFR	
6.....	6771,	99.....	7159	766.....	6874
6821, 6907, 6967, 6968, 7029,	7258	301.....	6829	890.....	6916
24.....	6870	302.....	6829	32A CFR	
36.....	7119	507.....	6782, 6830, 6914, 7260	BDSA (CH. VI):	
7 CFR		609.....	7159, 7167, 7176	BDSA Reg. 2, Dir. 9.....	6833
7.....	7067	PROPOSED RULES:		33 CFR	
42.....	6939	71 [New].....	6790,	82.....	6916
46.....	7067	6880, 6882, 6883, 6918, 7100		202.....	7262
61.....	6870	75 [New].....	7101	203.....	7033
201.....	6870	288.....	7099	204.....	7263
301.....	7259	297.....	6789	207.....	7263
401.....	6821	507.....	6790, 6883, 6992	36 CFR	
730.....	6907	514.....	6884	251.....	6833
775.....	6907	16 CFR		PROPOSED RULES:	
846.....	6821	1.....	7080	6.....	7098
908.....	6907, 7211	2.....	7085	38 CFR	
910.....	6771, 6908, 6958, 7211	3.....	7086	8.....	6965
911.....	6771	4.....	7092	21.....	7221
915.....	6871, 7212	13.....	6830, 7030-7032, 7182, 7260, 7261	41 CFR	
916.....	7119	17 CFR		1-1.....	6784
917.....	6772-6774, 6958	200.....	6970	1-2.....	7033
945.....	7212	19 CFR		5-53.....	7184
948.....	7119	8.....	6784	5A-1.....	6986
990.....	6908, 7213	9.....	6784	5B-1.....	7095
1001-1004.....	6821	16.....	6784	PROPOSED RULES:	
1014-1016.....	6821	20 CFR		50-202.....	6989
1421.....	6909, 6959, 7215	404.....	7182	42 CFR	
1427.....	6775	604.....	7221	53.....	6784
1483.....	7120	21 CFR		43 CFR	
PROPOSED RULES:		8.....	7183	13.....	7224
52.....	6835	9.....	7183	192.....	6833
730.....	6880	25.....	6971	PUBLIC LAND ORDERS:	
946.....	7099	29.....	6914	1125.....	7035
948.....	7099	36.....	6915	1710.....	6875
987.....	7099	121.....	6783,	2434.....	6875
1001.....	7036	6915, 6916, 6971, 7032, 7033, 7219,		3109.....	6874
1002.....	7036	7220, 7262.		3110.....	6874
1004.....	7036	146.....	6915	3111.....	6875
1006.....	7036	146a.....	6971	3112.....	6875
1007.....	7036	191.....	7220, 7221	3113.....	6875
1010.....	7036	22 CFR			
1014.....	7036	202.....	6874		
1015.....	7036				
1030.....	7036				
1031.....	7036				

43 CFR—Continued

Page

PUBLIC LAND ORDERS—Continued

3114	6876
3115	6876
3116	6876
3117	6877
3118	6877
3119	6878
3120	7035
3121	7035
3122	7035
3123	7035
3124	7095
3125	7224
3126	7224
3127	7225
3128	7226

44 CFR

2	6834
---	------

45 CFR

401	7187
403	7187
404	7187
500	7264
580	7264

47 CFR

0	6785
3	7187, 7226
4	7226
9	6786

PROPOSED RULES:

2	6884
3	6790, 6884, 6885, 7230
7	6884
8	6884
14	6884
31	6885
35	6885

49 CFR

1	7095
---	------

50 CFR

12	7228
32	6834, 6879

