

# FEDERAL REGISTER

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Part I

(Part II begins on page 2675)

Agencies in this issue—

Agency for International Development  
Agricultural Research Service  
Atomic Energy Commission  
Civil Service Commission  
Commodity Credit Corporation  
Comptroller of the Currency  
Consumer and Marketing Service  
Domestic Commerce Bureau  
Environmental Protection Agency  
Federal Communications Commission  
Federal Crop Insurance Corporation  
Federal Home Loan Bank Board  
Federal Insurance Administration  
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Federal Reserve System  
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Interstate Land Sales Registration  
Office  
Justice Department  
National Oceanic and Atmospheric  
Administration  
National Park Service  
Securities and Exchange Commission  
Small Business Administration

Detailed list of Contents appears inside.



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## CODE OF FEDERAL REGULATIONS

(Revised as of January 1, 1971)

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# Rules and Regulations

## Title 5—ADMINISTRATIVE PERSONNEL

### Chapter I—Civil Service Commission PART 213—EXCEPTED SERVICE Executive Office of the President

Section 213.3303 is amended to show that one additional position of Secretary to the Director, Office of Management and Budget, is excepted under Schedule C. Effective on publication in the FEDERAL REGISTER (2-9-71), subparagraph (3) of paragraph (h) under § 213.3303 is amended as set out below.

§ 213.3303 Executive Office of the President.

- • • • •
- (h) Office of Management and Budget. • • • • •
- (3) Five Secretaries to the Director.
- • • • •

(5 U.S.C. 3301, 3302, E.O. 10577; 3 CFR 1954-58 Comp., p. 218)

UNITED STATES CIVIL SERVICE COMMISSION,  
[SEAL] JAMES C. SPRY,  
*Executive Assistant to the Commissioners.*

[FR Doc.71-1738 Filed 2-8-71;8:48 am]

## Title 7—AGRICULTURE

### Chapter IV—Federal Crop Insurance Corporation, Department of Agriculture

#### PART 401—FEDERAL CROP INSURANCE

##### Subpart—Regulations for the 1969 and Succeeding Crop Years

###### APPENDIX—COUNTIES DESIGNATED FOR BARLEY CROP INSURANCE

Pursuant to authority contained in § 401.101 of the above-identified regulations, the following counties have been designated for barley crop insurance for the 1972 crop year.

- |            |             |
|------------|-------------|
| ARIZONA    |             |
| Maricopa.  | Yuma.       |
| Pinal.     |             |
| CALIFORNIA |             |
| Modoc.     |             |
| COLORADO   |             |
| Boulder.   | Sedgwick.   |
| Larimer.   | Washington. |
| Logan.     | Weid.       |
| Morgan.    |             |
| IDAHO      |             |
| Ada.       | Bonneville. |
| Bannock.   | Camas.      |
| Benewah.   | Canyon.     |
| Bingham.   | Caribou.    |

#### Idaho—Continued

- |            |             |
|------------|-------------|
| Cassia.    | Lincoln.    |
| Franklin.  | Madison.    |
| Fremont.   | Minidoka.   |
| Gooding.   | Nez Perce.  |
| Idaho.     | Oneida.     |
| Jefferson. | Owyhee.     |
| Jerome.    | Power.      |
| Kootenai.  | Teton.      |
| Latah.     | Twin Falls. |
| Lewis.     |             |

- |           |              |
|-----------|--------------|
| MARYLAND  |              |
| Caroline. | Queen Annes. |
| Kent.     |              |

- |             |             |
|-------------|-------------|
| MINNESOTA   |             |
| Becker.     | Pennington. |
| Chippewa.   | Polk.       |
| Clay.       | Pope.       |
| Grant.      | Red Lake.   |
| Kittson.    | Roseau.     |
| Mahnomen.   | Stevens.    |
| Marshall.   | Swift.      |
| Norman.     | Traverse.   |
| Otter Tail. | Wilkin.     |

- |                |              |
|----------------|--------------|
| MONTANA        |              |
| Big Horn.      | Phillips.    |
| Blaine.        | Pondera.     |
| Carbon.        | Prairie.     |
| Cascade.       | Richland.    |
| Chouteau.      | Roosevelt.   |
| Daniels.       | Rosebud.     |
| Fallon.        | Sheridan.    |
| Fergus.        | Stillwater.  |
| Glacier.       | Teton.       |
| Golden Valley. | Toole.       |
| Hill.          | Valley.      |
| Judith Basin.  | Wheatland.   |
| Liberty.       | Yellowstone. |
| Musselshell.   |              |

- |                |            |
|----------------|------------|
| NORTH DAKOTA   |            |
| Barnes.        | McLean.    |
| Benson.        | Mercer.    |
| Bottineau.     | Mountrail. |
| Burke.         | Nelson.    |
| Burleigh.      | Oliver.    |
| Cass.          | Pembina.   |
| Cavalier.      | Pierce.    |
| Dickey.        | Ramsey.    |
| Divide.        | Ransom.    |
| Dunn.          | Renville.  |
| Eddy.          | Richland.  |
| Emmons.        | Rolette.   |
| Foster.        | Sargent.   |
| Golden Valley. | Sheridan.  |
| Grand Forks.   | Stark.     |
| Grant.         | Steele.    |
| Griggs.        | Stutsman.  |
| Hettinger.     | Towner.    |
| Kidder.        | Traill.    |
| La Moure.      | Walsh.     |
| Logan.         | Ward.      |
| McHenry.       | Wells.     |
| McKenzie.      | Williams.  |

- |            |           |
|------------|-----------|
| OREGON     |           |
| Gilliam.   | Sherman.  |
| Jefferson. | Umatilla. |
| Klamath.   | Union.    |
| Linn.      | Wallowa.  |
| Malheur.   | Wasco.    |
| Morrow.    | Wheeler.  |

- |              |           |
|--------------|-----------|
| PENNSYLVANIA |           |
| Adams.       | Franklin. |
| Chester.     | Lebanon.  |
| Cumberland.  | York.     |
| Dauphin.     |           |

#### SOUTH DAKOTA

- |            |            |
|------------|------------|
| Beadle.    | Grant.     |
| Brookings. | Hamlin.    |
| Brown.     | Kingsbury. |
| Clark.     | McPherson. |
| Codington. | Marshall.  |
| Day.       | Miner.     |
| Deuel.     | Roberts.   |
| Edmunds.   | Spink.     |
| Faulk.     |            |

- |            |        |
|------------|--------|
| UTAH       |        |
| Cache.     | Utah.  |
| Davis.     | Weber. |
| Salt Lake. |        |

- |            |              |
|------------|--------------|
| WASHINGTON |              |
| Adams.     | Grant.       |
| Asotin.    | Klickitat.   |
| Benton.    | Lincoln.     |
| Columbia.  | Spokane.     |
| Douglas.   | Walla Walla. |
| Franklin.  | Whitman.     |
| Garfield.  | Yakima.      |

- |           |           |
|-----------|-----------|
| WYOMING   |           |
| Big Horn. | Park.     |
| Goshen.   | Washakie. |

(Secs. 506, 516, 52 Stat. 73, as amended, 77, as amended; 7 U.S.C. 1506, 1516)

[SEAL] RICHARD H. ASLAKSON,  
*Manager, Federal Crop Insurance Corp.*

[FR Doc.71-1733 Filed 2-8-71;8:48 am]

#### PART 401—FEDERAL CROP INSURANCE

##### Subpart—Regulations for the 1969 and Succeeding Crop Years

###### APPENDIX—COUNTIES DESIGNATED FOR WHEAT CROP INSURANCE

Pursuant to authority contained in § 401.101 of the above-identified regulations, the following counties have been designated for wheat crop insurance for the 1972 crop year.

- |             |              |
|-------------|--------------|
| ARKANSAS    |              |
| Chicot.     | Greene.      |
| Clay.       | Jackson.     |
| Craighead.  | Mississippi. |
| Crittenden. | Phillips.    |
| Cross.      | Poinsett.    |
| Desha.      | St. Francis. |
| CALIFORNIA  |              |
| Modoc.      |              |
| COLORADO    |              |
| Adams.      | Logan.       |
| Arapahoe.   | Morgan.      |
| Boulder.    | Phillips.    |
| Cheyenne.   | Sedgwick.    |
| Elbert.     | Washington.  |
| Kit Carson. | Weid.        |
| Larimer.    | Yuma.        |
| Lincoln.    |              |
| IDAHO       |              |
| Ada.        | Camas.       |
| Bannock.    | Canyon.      |
| Benewah.    | Caribou.     |
| Bingham.    | Cassia.      |
| Bonneville. | Franklin.    |

## IDAHO—Continued

Fremont.  
Gooding.  
Idaho.  
Jefferson.  
Jerome.  
Kootenai.  
Latah.  
Lewis.  
Lincoln.

## ILLINOIS

Adams.  
Bond.  
Brown.  
Cass.  
Champaign.  
Christian.  
Clark.  
Clinton.  
Coles.  
Crawford.  
Cumberland.  
De Witt.  
Douglas.  
Edgar.  
Effingham.  
Fayette.  
Fulton.  
Greene.  
Hancock.  
Iroquois.  
Jasper.  
Jefferson.  
Jersey.  
Kankakee.

## INDIANA

Adams.  
Allen.  
Bartholomew.  
Benton.  
Blackford.  
Boone.  
Carroll.  
Cass.  
Clay.  
Clinton.  
Decatur.  
De Kalb.  
Delaware.  
Elkhart.  
Fayette.  
Fountain.  
Fulton.  
Gibson.  
Grant.  
Hamilton.  
Hancock.  
Hendricks.  
Henry.  
Howard.  
Huntington.  
Jackson.  
Jasper.  
Jay.  
Johnson.  
Knox.

## KANSAS

Allen.  
Anderson.  
Atchison.  
Barber.  
Barton.  
Bourbon.  
Brown.  
Butler.  
Chase.  
Chautauqua.  
Cherokee.  
Cheyenne.  
Clark.  
Clay.  
Cloud.  
Coffey.  
Comanche.  
Cowley.  
Crawford.  
Decatur.  
Dickinson.  
Doniphan.  
Douglas.

Madison.  
Minidoka.  
Nez Perce.  
Oneida.  
Owyhee.  
Power.  
Teton.  
Twin Falls.

Logan.  
McDonough.  
McLean.  
Macon.  
Macoupin.  
Madison.  
Mason.  
Menard.  
Monroe.  
Montgomery.  
Morgan.  
Moultrie.  
Piatt.  
Pike.  
St. Clair.  
Sangamon.  
Schuyler.  
Scott.  
Shel' y.  
Tazewell.  
Vermilion.  
Washington.  
Wayne.

Kosciusko.  
Lagrange.  
Madison.  
Marion.  
Marshall.  
Miami.  
Montgomery.  
Morgan.  
Newton.  
Noble.  
Parke.  
Pulaski.  
Putnam.  
Randolph.  
Ripley.  
Rush.  
Shelby.  
Sullivan.  
Tippecanoe.  
Tipton.  
Union.  
Vermillion.  
Vigo.  
Wabash.  
Warren.  
Wayne.  
Wells.  
White.  
Whitley.

## KANSAS—Continued

Kearny.  
Kingman.  
Kiowa.  
Labette.  
Lane.  
Lincoln.  
Linn.  
Logan.  
Lyon.  
McPherson.  
Marion.  
Marshall.  
Meade.  
Miami.  
Mitchell.  
Montgomery.  
Morris.  
Nemaha.  
Neosho.  
Ness.  
Norton.  
Osage.  
Osborne.  
Ottawa.  
Pawnee.  
Phillips.  
Pottawatomie.  
Pratt.

Christian.

Caroline.  
Kent.

Bay.  
Branch.  
Cahoun.  
Cass.  
Clinton.  
Eaton.  
Gratiot.  
Hillsdale.  
Huron.  
Ingham.  
Ionia.  
Jackson.

Becker.  
Big Stone.  
Blue Earth.  
Chippewa.  
Clay.  
Dakota.  
Douglas.  
Faribault.  
Freeborn.  
Grant.  
Kandyohl.  
Kittson.  
Lac Qui Parle.  
Le Sueur.  
Mahnommen.

Bolivar.  
Coahoma.  
De Soto.  
Humphreys.  
Issaquena.  
Quitman.

Adair.  
Andrew.  
Audrain.  
Barton.  
Bates.  
Boone.  
Buchanan.  
Butler.  
Caldwell.  
Callaway.  
Cape Girardeau.  
Carroll.  
Cass.  
Chariton.

Rawlins.  
Reno.  
Republic.  
Rice.  
Riley.  
Rooks.  
Rush.  
Russell.  
Saline.  
Scott.  
Sedgwick.  
Seward.  
Shawnee.  
Sheridan.  
Sherman.  
Smith.  
Stafford.  
Stanton.  
Stevens.  
Sumner.  
Thomas.  
Trego.  
Wabaunsee.  
Wallace.  
Washington.  
Wichita.  
Wilson.  
Woodson.

## KENTUCKY

## MARYLAND

Queen Annes.

## MICHIGAN

Kalamazoo.  
Lenawee.  
Livingston.  
Monroe.  
Saginaw.  
St. Clair.  
St. Joseph.  
Sanilac.  
Shiawassee.  
Tuscola.  
Washtenaw.

## MINNESOTA

Marshall.  
Norman.  
Otter Tail.  
Pennington.  
Polk.  
Red Lake.  
Redwood.  
Renville.  
Roseau.  
Stevens.  
Swift.  
Traverse.  
Waseca.  
Wilkin.  
Yellow Medicine.

## MISSISSIPPI

Sharkey.  
Sunflower.  
Tallahatchie.  
Tunica.  
Washington.  
Yazoo.

## MISSOURI

Clark.  
Clinton.  
Cooper.  
Dade.  
Davies.  
De Kalb.  
Dunklin.  
Franklin.  
Gentry.  
Grundy.  
Harrison.  
Henry.  
Holt.  
Howard.

## MISSOURI—Continued

Jackson.  
Jasper.  
Johnson.  
Knox.  
Lafayette.  
Lawrence.  
Lewis.  
Lincoln.  
Linn.  
Livingston.  
Macon.  
Marion.  
Mississippi.  
Monroe.  
Montgomery.  
New Madrid.

## MONTANA

Blaine.  
Big Horn.  
Carbon.  
Cascade.  
Chouteau.  
Custer.  
Daniels.  
Dawson.  
Fallon.  
Fergus.  
Glacier.  
Golden Valley.  
Hill.  
Judith Basin.  
Liberty.  
McCone.  
Musselshell.

## NEBRASKA

Adams.  
Banner.  
Box Butte.  
Butler.  
Cass.  
Chase.  
Cheyenne.  
Clay.  
Dawes.  
Deuel.  
Dodge.  
Fillmore.  
Franklin.  
Frontier.  
Furnas.  
Gage.  
Garden.  
Gosper.  
Hall.  
Hamilton.  
Harlan.  
Hayes.  
Hitchcock.  
Jefferson.  
Johnson.  
Kearney.

## NEW MEXICO

Curry.

## NORTH DAKOTA

Adams.  
Barnes.  
Benson.  
Bottineau.  
Bowman.  
Burke.  
Burleigh.  
Cass.  
Cavalier.  
Dickey.  
Divide.  
Dunn.  
Eddy.  
Emmons.  
Foster.  
Golden Valley.  
Grand Forks.  
Grant.  
Griggs.  
Hettinger.  
Kidder.  
La Moure.  
Logan.

Nodaway.  
Pemiscot.  
Pettis.  
Pike.  
Platte.  
Ralls.  
Randolph.  
Ray.  
St. Charles.  
Saline.  
Scotland.  
Scott.  
Shelby.  
Stoddard.  
Sullivan.  
Vernon.

Petroleum.  
Phillips.  
Pondera.  
Prairie.  
Richland.  
Roosevelt.  
Rosebud.  
Sheridan.  
Stillwater.  
Teton.  
Toole.  
Treasure.  
Valley.  
Wheatland.  
Wibaux.  
Yellowstone.

Keith.  
Kimball.  
Lancaster.  
Lincoln.  
Merrick.  
Morrill.  
Nance.  
Nemaha.  
Nuckolls.  
Otoe.  
Pawnee.  
Perkins.  
Phelps.  
Polk.  
Red Willow.  
Richardson.  
Saline.  
Saunders.  
Scotts Bluff.  
Seward.  
Sheridan.  
Thayer.  
Washington.  
Webster.  
York.

McHenry.  
McIntosh.  
McKenzie.  
McLean.  
Mercer.  
Morton.  
Mountrail.  
Nelson.  
Oliver.  
Pembina.  
Pierce.  
Ramsey.  
Ransom.  
Renville.  
Richland.  
Rolette.  
Sargent.  
Sheridan.  
Sloux.  
Slope.  
Stark.  
Steele.  
Stutsman.

**NORTH DAKOTA—Continued**

Towner.  
Trall.  
Walsh.

Ward.  
Wells.  
Williams.

**OHIO**

Allen.  
Ashland.  
Auglaize.  
Butler.  
Champaign.  
Clark.  
Clinton.  
Crawford.  
Darke.  
Defiance.  
Delaware.  
Erie.  
Fairfield.  
Fayette.  
Franklin.  
Fulton.  
Greene.  
Hancock.  
Hardin.  
Henry.  
Highland.  
Huron.  
Knox.  
Licking.

Logan.  
Lucas.  
Madison.  
Marion.  
Medina.  
Mercer.  
Miami.  
Montgomery.  
Morrow.  
Ottawa.  
Paulding.  
Pickaway.  
Preble.  
Putnam.  
Richland.  
Sandusky.  
Seneca.  
Shelby.  
Union.  
Van Wert.  
Wayne.  
Williams.  
Wood.  
Wyandot.

**OKLAHOMA**

Alfalfa.  
Beaver.  
Beckham.  
Blaine.  
Caddo.  
Canadian.  
Comanche.  
Cotton.  
Craig.  
Custer.  
Delaware.  
Dewey.  
Ellis.  
Garfield.  
Grady.  
Grant.  
Greer.  
Harmon.  
Harper.

Jackson.  
Kay.  
Kingfisher.  
Kiowa.  
Logan.  
Major.  
Mayes.  
Noble.  
Nowata.  
Osage.  
Ottawa.  
Pawnee.  
Payne.  
Texas.  
Tillman.  
Washington.  
Washita.  
Woods.  
Woodward.

**OREGON**

Baker.  
Gilliam.  
Jefferson.  
Klamath.  
Linn.  
Malheur.  
Morrow.

Sherman.  
Umatilla.  
Union.  
Wallowa.  
Wasco.  
Wheeler.

**PENNSYLVANIA**

Adams.  
Chester.  
Cumberland.  
Dauphin.  
Franklin.

Lancaster.  
Lebanon.  
Perry.  
York.

**SOUTH DAKOTA**

Aurora.  
Beadle.  
Bennett.  
Bon Homme.  
Brown.  
Campbell.  
Clark.  
Codrington.  
Corson.  
Day.  
Deuel.  
Dewey.  
Douglas.  
Edmunds.  
Faulk.  
Grant.  
Haakon.  
Hamlin.  
Hand.

Hughes.  
Hutchinson.  
Hyde.  
Jones.  
Kingsbury.  
Lyman.  
McPherson.  
Marshall.  
Mellette.  
Miner.  
Perkins.  
Potter.  
Roberts.  
Spink.  
Stanley.  
Sully.  
Tripp.  
Walworth.

**TENNESSEE**

Dyer.  
Lake.  
Lauderdale.

Obion.  
Robertson.

**TEXAS**

Baylor.  
Carson.  
Castro.  
Collin.  
Cooke.  
Dallam.  
Deaf Smith.  
Denton.  
Fannin.  
Floyd.  
Foard.  
Gray.  
Grayson.  
Hale.

Hansford.  
Hartley.  
Hutchinson.  
Jones.  
Knox.  
Lipscomb.  
Moore.  
Ochiltree.  
Oldham.  
Parmer.  
Randall.  
Sherman.  
Swisher.  
Wilbarger.

**UTAH**

Box Elder.  
Cache.  
Davis.

Salt Lake.  
Utah.  
Weber.

**WASHINGTON**

Adams.  
Asotin.  
Benton.  
Columbia.  
Douglas.  
Franklin.  
Garfield.  
Grant.

Klickitat.  
Lincoln.  
Okanogan.  
Spokane.  
Walla Walla.  
Whitman.  
Yakima.

**WYOMING**

Goshen.  
Laramie.

Platte.

(Secs. 506, 516, 52 Stat. 73, as amended, 77, as amended; 7 U.S.C. 1506, 1516)

[SEAL] RICHARD H. ASLAKSON,  
*Manager,*  
*Crop Insurance Corporation.*

[FR Doc.71-1734 Filed 2-8-71; 4:48 am]

**Chapter XIV—Commodity Credit Corporation, Department of Agriculture**

**SUBCHAPTER B—LOANS, PURCHASES, AND OTHER OPERATIONS**

[CCC Grain Price Support Regs., 1970 and Subsequent Crops Rye Supp., Amdt. 1]

**PART 1421—GRAINS AND SIMILARLY HANDLED COMMODITIES**

**Subpart—1970 and Subsequent Crops Rye Loan and Purchase Program**

**WAREHOUSE CHARGES**

The regulations issued by the Commodity Credit Corporation published in the FEDERAL REGISTER at 35 F.R. 10355, containing provisions for price support loans and purchases applicable to the 1970 and subsequent crops of rye are amended as follows:

Section 1421.342 is revised to delete all references in paragraph (a) relating to approved warehouses operated by eastern common carriers under tariffs approved by the Interstate Commerce Commission and to delete paragraph (c) which relates to warehouses operated by eastern common carriers. The revised section reads as follows:

**§ 1421.342 Warehouse charges.**

(a) *Handling and storage liens.* Warehouse receipts and the rye represented

thereby stored in an approved warehouse operating under the Uniform Grain Storage Agreement (hereinafter called "UGSA") may be subject to liens for warehouse handling and storage charges at not to exceed the UGSA rates from the date the rye is deposited in the warehouse for storage. In no event shall a warehouseman be entitled to satisfy the lien by sale of the rye when CCC is holder of the warehouse receipt.

(b) *Deduction of storage charges UGSA warehouses.* The table set forth in the annual crop year supplement will provide the deduction for storage charges to be made from the amount of the loan or purchase price in the case of rye stored in an approved warehouse operated under the UGSA. Such deduction shall be based on entries shown on the warehouse receipts. If written evidence is submitted with the warehouse receipt that all the warehouse charges except receiving and loading out charges have been prepaid through the applicable loan maturity date, no storage deductions shall be made. If such written evidence is not submitted, the beginning date to be used for computing the storage deduction on rye stored in warehouses operating under the UGSA shall be the latest of the following: (1) The date the rye was received or deposited in the warehouse, (2) the date storage charges start, or (3) the day following the date through which storage charges have been paid.

(Sec. 4, 62 Stat. 1070, as amended; 15 U.S.C. 714b. Interpret or apply sec. 5, 62 Stat. 1072; secs. 105, 401, 63 Stat. 1051, as amended; 15 U.S.C. 714c, 7 U.S.C. 1421, 1441)

Effective date: Upon publication in the FEDERAL REGISTER (2-9-71).

Signed at Washington, D.C., on February 2, 1971.

CARROLL G. BRUNTHAVER,  
*Acting Executive Vice President,*  
*Commodity Credit Corporation.*

[FR Doc.71-1736 Filed 2-8-71; 8:48 am]

[CCC Grain Price Support Regs., 1970 Crop Rye Supp., Amdt. 1]

**PART 1421—GRAINS AND SIMILARLY HANDLED COMMODITIES**

**Subpart—1970 Crop Rye Loan and Purchase Program**

**WAREHOUSE CHARGES**

The regulations issued by the Commodity Credit Corporation published in the FEDERAL REGISTER at 35 F.R. 10842 containing provisions for price support loans and purchases applicable to the 1970 crop of rye are amended as follows:

Section 1421.353 is amended to delete in the introductory sentence of § 1421.353 all references to approved warehouses operated by eastern common carriers under tariffs approved by the Interstate Commerce Commission and to delete paragraph (b) which relates to warehouses operated by eastern common carriers. The amended section reads as follows:

### § 1421.353 Warehouse charges.

Subject to the provisions of § 1421.342, the schedules of deductions set forth in this section shall apply to rye stored in an approved warehouse operating under the Uniform Grain Storage Agreement.

#### SCHEDULE OF DEDUCTIONS FOR STORAGE CHARGES FOR MATURITY DATE OF APRIL 30, 1971

Storage start date: <sup>1</sup>	Deduction (cents per bushel)
Prior to May 16, 1970-----	13
May 16-June 12-----	12
June 13-July 10-----	11
July 11-Aug. 7-----	10
Aug. 8-Sept. 4-----	9
Sept. 5-Oct. 2-----	8
Oct. 3-Oct. 30-----	7
Oct. 31-Nov. 27-----	6
Nov. 28-Dec. 25-----	5
Dec. 26, 1970-Jan. 22, 1971-----	4
Jan. 23-Feb. 19-----	3
Feb. 20-Mar. 19-----	2
Mar. 20-Apr. 30, 1971-----	1

<sup>1</sup> All dates inclusive.

(Sec. 4, 62 Stat. 1070, as amended; 15 U.S.C. 714b. Interpret or apply sec. 5, 62 Stat. 1072; secs. 105, 401, 63 Stat. 1051, as amended; 15 U.S.C. 714c, 7 U.S.C. 1421, 1441)

Effective date: Upon publication in the FEDERAL REGISTER (2-9-71).

Signed at Washington, D.C., on February 2, 1971.

CARROLL G. BRUNTHAVER,  
Acting Executive Vice President,  
Commodity Credit Corporation.  
[FR Doc. 71-1760 Filed 2-8-71; 8:50 am]

[CCC Grain Price Support Regs., 1970 and Subsequent Crops Wheat Supp., Amdt. 2]

### PART 1421—GRAINS AND SIMILARLY HANDLED COMMODITIES

#### Subpart—1970 and Subsequent Crops Wheat Loan and Purchase Program

##### WAREHOUSE CHARGES

The regulations issued by the Commodity Credit Corporation published in the FEDERAL REGISTER at 35 F.R. 8204, 9106, and 11690, containing provisions for price support loans and purchases applicable to the 1970 and subsequent crops of wheat are amended as follows:

Section 1421.466 is revised to delete all references in paragraph (a) relating to approved warehouses operated by eastern common carriers under tariffs approved by the Interstate Commerce Commission and to delete paragraph (c) which relates to warehouses operated by eastern common carriers. The revised section reads as follows:

### § 1421.466 Warehouse charges.

(a) *Handling and storage liens.* Warehouse receipts and the wheat represented thereby stored in an approved warehouse operating under the Uniform Grain Storage Agreement (hereinafter called "UGSA") may be subject to liens for warehouse handling and storage charges at not to exceed the UGSA rates from the date the wheat is deposited in the warehouse for storage. In no event shall a warehouseman be entitled to satisfy the

lien by sale of the wheat when CCC is holder of the warehouse receipt.

(b) *Deduction of storage charges UGSA warehouses.* The table set forth in the annual crop year supplement will provide the deduction for storage charges to be made from the amount of the loan or purchase price in the case of wheat stored in an approved warehouse operated under the UGSA. Such deduction shall be based on entries shown on the warehouse receipts. If written evidence is submitted with the warehouse receipt that all the warehouse charges except receiving and loading out charges have been prepaid through the applicable loan maturity date, no storage deduction shall be made. If such written evidence is not submitted, the beginning date to be used for computing the storage deduction on wheat stored in warehouses operating under the UGSA shall be the latest of the following: (1) The date the wheat was received or deposited in the warehouse, (2) the date storage charges start, or (3) the day following the date through which storage charges have been paid.

(Sec. 4, 62 Stat. 1070, as amended; 15 U.S.C. 714b. Interpret or apply sec. 5, 62 Stat. 1072; secs. 107, 401, 63 Stat. 1051, 1054; 15 U.S.C. 714c, 7 U.S.C. 1421, 1441)

Effective date: Upon publication in the FEDERAL REGISTER (2-9-71).

Signed at Washington, D.C., on February 2, 1971.

CARROLL G. BRUNTHAVER,  
Acting Executive Vice President,  
Commodity Credit Corporation.  
[FR Doc. 71-1737 Filed 2-8-71; 8:48 am]

## Title 9—ANIMALS AND ANIMAL PRODUCTS

### Chapter I—Agricultural Research Service, Department of Agriculture

#### SUBCHAPTER C—INTERSTATE TRANSPORTATION OF ANIMALS AND POULTRY

[Docket No. 71-511]

### PART 76—HOG CHOLERA AND OTHER COMMUNICABLE SWINE DISEASES

#### Areas Quarantined

Pursuant to provisions of the Act of May 29, 1884, as amended, the Act of February 2, 1903, as amended, the Act of March 3, 1905, as amended, the Act of September 6, 1961, and the Act of July 2, 1962 (21 U.S.C. 111-113, 114g, 115, 117, 120, 121, 123-126, 134b, 134f), Part 76, Title 9, Code of Federal Regulations, restricting the interstate movement of swine and certain products because of hog cholera and other communicable swine diseases, is hereby amended in the following respects:

In § 76.2, in paragraph (e) (13) relating to the State of Texas, subdivisions (ii) relating to Bosque and McLennan Counties, (xiv) relating to Hill and Mc-

Lennan Counties, and (xv) relating to McLennan County are deleted; and a new subdivision (xxi) relating to McLennan County is added to read:

(13) *Texas.* (xxi) That portion of McLennan County bounded by a line beginning at the junction of the McLennan-Coryell County line and Farm-to-Market Road 185; thence, following Farm-to-Market Road 185 in a generally northeasterly direction to State Highway 6; thence, following State Highway 6 in a northwesterly direction to the McLennan-Bosque County line; thence, following the McLennan-Bosque County line in a southwesterly direction to the McLennan-Coryell County line; thence, following the McLennan-Coryell County line in a southeasterly direction to its junction with Farm-to-Market Road 185.

(Secs. 4-7, 23 Stat. 32, as amended, secs. 1, 2, 32 Stat. 791-792, as amended, secs. 1-4, 33 Stat. 1264, 1265, as amended, sec. 1, 75 Stat. 481, secs. 3 and 11, 76 Stat. 130, 132; 21 U.S.C. 111, 112, 113, 114g, 115, 117, 120, 121, 123-126, 134b, 134f; 29 F.R. 16210, as amended)

*Effective date.* The foregoing amendments shall become effective upon issuance.

The amendments quarantine a portion of McLennan County, Texas, because of the existence of hog cholera. This action is deemed necessary to prevent further spread of the disease. The restrictions pertaining to the interstate movement of swine and swine products from or through quarantined areas as contained in 9 CFR Part 76, as amended, will apply to the quarantined portion of such county.

The amendments also exclude portions of Bosque, Hill, and McLennan Counties in Texas, from the areas quarantined because of hog cholera. Therefore, the restrictions pertaining to the interstate movement of swine and swine products from or through quarantined areas as contained in 9 CFR Part 76, as amended, will not apply to the excluded areas, but will continue to apply to the quarantined areas described in § 76.2(e). Further, the restrictions pertaining to the interstate movement of swine and swine products from nonquarantined areas contained in said Part 76 will apply to the areas excluded from quarantine.

Insofar as the amendments impose certain further restrictions necessary to prevent the interstate spread of hog cholera, they must be made effective immediately to accomplish their purpose in the public interest. Insofar as they relieve restrictions, they should be made effective promptly in order to be of maximum benefit to affected persons.

Accordingly, under the administrative procedure provisions in 5 U.S.C. 553, it is found upon good cause that notice and other public procedure with respect to the amendments are impracticable, unnecessary, and contrary to the public interest, and good cause is found for making them effective less than 30 days after publication in the FEDERAL REGISTER.

Done at Washington, D.C., this 3d day of February 1971.

GEORGE W. IRVING, Jr.,  
Administrator,  
Agricultural Research Service.

[FR Doc.71-1761 Filed 2-8-71;8:50 am]

## Title 12—BANKS AND BANKING

### Chapter I—Bureau of the Comptroller of the Currency, Department of the Treasury

#### PART 1—INVESTMENT SECURITIES REGULATION

#### Securities Eligible for Underwriting and Unlimited Holding

The following new sections are added to Part 1 of Title 12:

- Sec.
- 1.288 Washington Hospital Authority (California).
  - 1.289 Los Angeles County-Torrance Civic Center Authority.
  - 1.290 City of Atlanta and Fulton County Recreation Authority (Georgia).
  - 1.291 Penn Central Transportation Co. Trustees' certificates.
  - 1.292 Parking Authority of the County of Los Angeles.
  - 1.293 Los Angeles County-Frank G. Bonelli Regional Park and Recreation Area Authority.
  - 1.294 East Los Angeles County Facilities Authority.

**AUTHORITY:** Sections 1.288-1.294 issued under R.S. 324, et seq., as amended, paragraph Seventh of R.S. 5136, as amended; 12 U.S.C. 1, et seq., 24(7), unless otherwise noted.

#### § 1.288 Washington Hospital Authority (California).

(a) *Request.* The Comptroller of the Currency has been requested to rule on the eligibility of the \$9,700,000 Washington Hospital Authority Revenue Bonds for purchase, dealing in, underwriting and unlimited holding by national banks under paragraph Seventh of 12 U.S.C. 24.

(b) *Opinion.* (1) The Washington Hospital Authority is a public entity created pursuant to the laws of California by an agreement between the Washington Township Hospital District and the County of Alameda to construct and finance additional hospital facilities to be leased to and operated by the District. The Authority is issuing these bonds for that purpose.

(2) The Washington Township Hospital District is a municipal corporation created pursuant to the laws of California to provide hospital services within a district in southern Alameda County which includes most of the populated portions of the Cities of Fremont, Newark, and Union City. Under the law, the District is managed by elected directors and may be financed by assessment on real and personal property within the District. The District operates a 156-bed hospital which was opened in 1958 and on which a debt of \$805,000 remains outstanding. The new facilities will add 118

beds and more than double the available space.

(3) Under the lease rental agreement between the District and the Authority, the District has unconditionally promised to pay annual rentals to the Authority in an amount sufficient to meet annual interest and principal payments on the bonds. The District, which possesses powers of general property taxation, has thus committed its faith and credit in support of the bonds.

(c) *Ruling.* It is our conclusion that the \$9,700,000 Washington Hospital Authority Revenue Bonds are general obligations of a State or a political subdivision thereof under paragraph Seventh of 12 U.S.C. 24 and accordingly are eligible for purchase, dealing in, underwriting and unlimited holding by national banks. (Comptroller's letter dated Dec. 22, 1970.)

#### § 1.289 Los Angeles County-Torrance Civic Center Authority.

(a) *Request.* The Comptroller of the Currency has been requested to rule on the eligibility of the \$2,990,000 Los Angeles County-Torrance Civic Center Authority, City Hall Revenue Bonds for purchase, dealing in, underwriting and unlimited holding by national banks under paragraph Seventh of 12 U.S.C. 24.

(b) *Opinion.* (1) The Los Angeles County-Torrance Civic Center Authority is a public entity created under the laws of California by an agreement between the City of Torrance and the County of Los Angeles. Under this agreement, the Authority is authorized to acquire, construct and lease public buildings, and to issue bonds to finance such projects. The Authority is issuing these bonds for the purpose of financing the construction of a City Hall addition, improvements to the existing City Hall and Police Building, and related facilities, all of which will be leased to the City.

(2) The City has unconditionally promised in the lease rental agreement to pay annual rentals to the Authority in an amount sufficient to meet annual interest and principal payments on these bonds, as well as other necessary expenses. The City, which possesses general powers of taxation, has thus committed its faith and credit in support of the bonds.

(c) *Ruling.* It is our conclusion that the \$2,990,000 Los Angeles County-Torrance Civic Center Authority, City Hall Revenue Bonds are general obligations of a State or a political subdivision thereof under paragraph Seventh of 12 U.S.C. 24 and accordingly are eligible for purchase, dealing in, underwriting and unlimited holding by national banks. (Comptroller's letter dated Jan. 11, 1971.)

#### § 1.290 City of Atlanta and Fulton County Recreation Authority (Georgia).

(a) *Request.* The Comptroller of the Currency has been requested to rule on the eligibility of the \$17 million City of Atlanta and Fulton County Recreation Authority Revenue Bonds, Series 1970, for purchase, dealing in, underwriting

and unlimited holding by national banks under paragraph Seventh of 12 U.S.C. 24.

(b) *Opinion.* (1) The proceeds from the sale of these bonds will be used to construct an indoor coliseum in the downtown section of the City of Atlanta, Ga. The Authority, a body corporate and politic, was created for this and related purposes in 1960 by a special act of the General Assembly of the State of Georgia. Pursuant to the authorization contained in the State Constitution and the special act, the City of Atlanta and the County of Fulton have entered into a contract with the Authority. Under this contract, the City has unconditionally undertaken to pay the Authority sums sufficient to pay the principal of and interest on these bonds as they mature. Payments so made by the City are to be used solely for the payment of the principal of and interest on these bonds. The City has also undertaken to levy such taxes as may be required to enable it to fulfill its agreement. The County, in turn, has agreed to reimburse the City to the extent of one-third of each payment made by the City pursuant to the contract.

(2) The City of Atlanta, a political subdivision of the State of Georgia, possessing general powers of taxation, has, as authorized by the Constitution and laws of Georgia, thus pledged its full faith and credit to make payments to the Authority of amounts which will be sufficient to provide for all required payments in connection with these bonds.

(c) *Ruling.* It is our conclusion that the \$17 million City of Atlanta and Fulton County Recreation Authority Revenue Bonds, Series 1970, are general obligations of a State or a political subdivision thereof under paragraph Seventh of 12 U.S.C. 24 and accordingly are eligible for purchase, dealing in, underwriting and unlimited holding by national banks. (Comptroller's letter dated Jan. 20, 1971.)

#### § 1.291 Penn Central Transportation Co. Trustees' certificates.

(a) *Request.* The Comptroller of the Currency has been requested to rule on the eligibility of the \$100 million certificates issued by the Trustees of Penn Central Transportation Co. and guaranteed by the Secretary of Transportation for purchase, dealing in, underwriting and unlimited holding by national banks under paragraph Seventh of 12 U.S.C. 24.

(b) *Opinion.* (1) The Secretary of Transportation is authorized by the Emergency Rail Services Act of 1970 to guarantee certificates issued by the trustees of a railroad undergoing reorganization. In an opinion of January 12, 1971, addressed to the Secretary of Transportation, the Attorney General of the United States ruled that the Secretary's guarantee of a certificate pursuant to the Act brings into being a general obligation of the United States backed by its full faith and credit, and that the holders of certificates so guaranteed hold valid general obligations of the United States and are in a position to look to the United States for payment, if necessary.

(2) The Act provides that any guarantee made by the Secretary under the Act shall be conclusive evidence that such guarantee complies fully with the provisions of the Act and shall be valid and incontestable in the hands of a holder of a guaranteed certificate except for fraud or material misrepresentation on the part of such holder. The Act also makes appropriate provision to enable the Secretary of Transportation to borrow from the Secretary of the Treasury the funds which he needs to carry out his responsibilities under the guarantee.

(3) Penn Central Transportation Co. is a railroad undergoing reorganization. The court has approved the issuance of the certificates, and the Secretary of Transportation will guarantee the timely payment of the principal thereof and the interest thereon.

(c) *Ruling.* It is our conclusion that the \$100 million certificates issued by the Trustees of Penn Central Transportation Co. and guaranteed by the Secretary of Transportation are obligations of the United States and are eligible for purchase, dealing in, underwriting and unlimited holding by national banks under paragraph Seventh of 12 U.S.C. 24. (Comptroller's letter dated Jan. 21, 1971.)

#### § 1.292 Parking authority of the County of Los Angeles.

(a) *Request.* The Comptroller of the Currency has been requested to rule on the eligibility of the \$2,060,000 1971 Revenue Bonds of the Parking Authority of the County of Los Angeles for purchase, dealing in, underwriting and unlimited holding by national banks under paragraph Seventh of 12 U.S.C. 24.

(b) *Opinion.* (1) The Parking Authority of the County of Los Angeles is a public body corporate and politic created by the laws of California but authorized to function only upon a finding of need. The Board of Supervisors of the County of Los Angeles has made the appropriate finding and, in accordance with the law, has declared itself to be the Parking Authority. Under the law a parking authority is authorized to issue revenue bonds to finance public parking facilities and may issue such bonds without obtaining the approval of the electors of the county where the bonds are issued to finance a project which is to be leased to the county and where the principal of and interest on the bonds are to be payable from rentals paid by the county under such lease. The Authority is issuing these bonds to finance the acquisition and construction at the Los Angeles County-University of Southern California Medical Center, a county-owned general and teaching hospital, of two parking structures which will be leased to and operated by the County.

(2) Under the lease rental agreement the County has unconditionally promised to pay annual rentals to the Authority in an amount sufficient to meet annual interest and principal payments on these bonds, as well as other necessary expenses. The County which possesses general powers of taxation has thus com-

mitted its faith and credit in support of the bonds.

(c) *Ruling.* It is our conclusion that the \$2,060,000 1971 Revenue Bonds of the Parking Authority of the County of Los Angeles are general obligations of a State or a political subdivision thereof under paragraph Seventh of 12 U.S.C. 24 and accordingly are eligible for purchase, dealing in, underwriting and unlimited holding by national banks. (Comptroller's letter dated Feb. 1, 1971.)

#### § 1.293 Los Angeles County-Frank G. Bonelli Regional Park and Recreation Area Authority.

(a) *Request.* The Comptroller of the Currency has been requested to rule on the eligibility of the \$4 million Los Angeles County-Frank G. Bonelli Regional County Park and Recreation Area Authority, Bonelli Regional Park North Shore Revenue Bonds for purchase, dealing in, underwriting and unlimited holding by national banks under paragraph Seventh of 12 U.S.C. 24.

(b) *Opinion.* (1) The Los Angeles County-Frank G. Bonelli Regional County Park and Recreation Area Authority originally called the Los Angeles County-Puddingstone Regional Park Authority, is a public entity created under the laws of California by an agreement between the County of Los Angeles and the Cities of Covina, Glendora, La Verne, Pomona, San Dimas, and Walnut. Under this agreement the Authority is authorized to acquire, construct, in whole or in part, and lease, in whole or in part, a regional public recreational area project and to finance such a project through the issuance of revenue bonds.

(2) The Authority is issuing these bonds to finance the second phase of construction of a regional park facility at the Puddingstone Reservoir State and County Recreation Area near the City of San Dimas. A 69-acre recreational area adjacent to the north shore of Puddingstone Dam Lake will be developed through the construction of a small lake and stream, parking lots, walks, paths, boat launching ramps, beaches, piers, comfort stations, picnic shelters, landscaping, and related facilities. The completed facilities will be leased to the County for operation.

(3) Under the lease rental agreement the County has unconditionally promised to pay annual rentals to the Authority in an amount sufficient to meet annual interest and principal payments on the bonds as well as other necessary expenses. The County which possesses general powers of taxation has thus committed its faith and credit in support of the bonds.

(c) *Ruling.* It is our conclusion that the \$4 million Los Angeles County-Frank G. Bonelli Regional County Park and Recreation Area Authority, Bonelli Regional Park North Shore Revenue Bonds are general obligations of a State or a political subdivision thereof under paragraph Seventh of 12 U.S.C. 24 and accordingly are eligible for purchase, dealing in, underwriting and unlimited

holding by national banks. (Comptroller's letter dated Feb. 1, 1971.)

#### § 1.294 East Los Angeles County Facilities Authority.

(a) *Request.* The Comptroller of the Currency has been requested to rule on the eligibility of the \$980,000 East Los Angeles County Facilities Authority Public Safety Facilities Revenue Bonds for purchase, dealing in, underwriting and unlimited holding by national banks under paragraph Seventh of 12 U.S.C. 24.

(b) *Opinion.* (1) The East Los Angeles County Facilities Authority is a public entity created under the laws of California by an agreement between the City of Commerce, the City of Bell Gardens, and the County of Los Angeles. Under this agreement, the Authority is authorized to acquire, construct, maintain, operate, and lease public safety buildings and related facilities to be leased to and operated by the County, and to issue bonds to finance such projects. The Authority is issuing these bonds to finance the construction of an addition to the East Los Angeles County Sheriff's Station.

(2) The County has unconditionally promised in the lease rental agreement to pay annual rentals to the Authority in an amount sufficient to meet annual interest and principal payments on these bonds as well as other necessary expenses. The County which possesses general powers of taxation has thus committed its faith and credit in support of the bonds.

(c) *Ruling.* It is our conclusion that the \$980,000 East Los Angeles County Facilities Authority Public Safety Facilities Revenue Bonds are general obligations of a State or a political subdivision thereof under paragraph Seventh of 12 U.S.C. 24 and accordingly are eligible for purchase, dealing in underwriting and unlimited holding by national banks. (Comptroller's letter dated Feb. 1, 1971.)

Dated: February 3, 1971.

[SEAL] WILLIAM B. CAMP,  
Comptroller of the Currency.

[FR Doc. 71-1732 Filed 2-8-71; 8:48 am]

## Title 22—FOREIGN RELATIONS

### Chapter II—Agency for International Development, Department of State

[A.I.D. Reg. 1]

#### PART 201—RULES AND PROCEDURES APPLICABLE TO COMMODITY TRANSACTIONS FINANCED BY A.I.D.

##### Price Test in Absence of Comparable Sale at Time of Purchase

Title 22, Chapter II, Part 201 (A.I.D. Reg. 1) is amended as follows:

In § 201.63 paragraph (e) (1) is revised to read as follows:

§ 201.63 Maximum prices for commodities.

(e) Price test in the absence of comparable sales at time of purchase—U.S. and non-U.S. sources—(1) Sale by supplier who is not the producer. The purchase price shall not exceed the sum of—

(i) The lower of the following: The price paid by the supplier for the commodity or the price charged by the producer in the original sale of that specific commodity; and

(ii) A markup over the amount allowed in subdivision (i) of this subparagraph, which may not exceed the lower of the following: The markup over direct cost that is usual and customary in sales by the supplier of the same commodity, if any, or the most similar commodity, or, the markup over direct cost that is usual and customary in such sales by the competitors of the supplier; and

(iii) To the extent not included in subdivision (i) of this subparagraph, an amount not to exceed the cost at prevailing rates of those expenses recognized in paragraph (a) of § 201.64 and actually incurred in moving the commodities supplied from the point of purchase to a position alongside or on board the vessel or other export conveyance at point of export.

The price test under § 201.63(e) (2) "Sale by a supplier who is the producer" is unchanged.

Effective date. The foregoing amendments shall enter into effect upon publication in the FEDERAL REGISTER (2-9-71).

Dated: January 29, 1971.

JOHN A. HANNAH,  
Administrator.

[FR Doc.71-1752 Filed 2-8-71;8:50 am]

Title 24—HOUSING AND HOUSING CREDIT

Chapter V—Office of Interstate Land Sales Registration, Department of Housing and Urban Development

PART 1700—INTRODUCTION

Subpart A—Authority and Organization

PUBLIC INFORMATION

The following amendment to Part 1700 of Title 24, Chapter V of the Code of Federal Regulations establishes a fixed

fee of \$2.50 each for copies of property Reports filed with the Office of Interstate Land Sales Registration. This change from a fixed fee of 25 cents a page relieves the Department and the public from the delay and burden inherent in determining the number of pages for which a charge is to be assessed. Accordingly, we find that notice and publication prior to becoming an effective issuance are impracticable and the rule is made effective immediately.

Accordingly, § 1700.30 is amended by adding a new paragraph (d) as follows:

§ 1700.30 Public information.

(d) Duplication fee—property report. Notwithstanding the provisions of § 15.14 Schedule of Fees of this title, copies of a Property Report on file with the Office of Interstate Land Sales Registration will be provided upon request for a fixed fee of \$2.50 per copy regardless of the number of pages duplicated.

(Sec. 1419, 82 Stat. 598, 15 U.S.C. 1718; sec. 501, 65 Stat. 290, 31 U.S.C. 483a)

Effective date: February 9, 1971.

GEORGE ROMNEY,  
Secretary of Housing and Urban Development.

[FR Doc.71-1763 Filed 2-8-71;8:50 am]

Chapter VII—Federal Insurance Administration, Department of Housing and Urban Development

SUBCHAPTER B—NATIONAL FLOOD INSURANCE PROGRAM

PART 1914—AREAS ELIGIBLE FOR THE SALE OF INSURANCE

List of Designated Areas

Section 1914.4 is amended by adding in alphabetical sequence a new entry to the table, which entry read as follows:  
§ 1914.4 List of designated areas.

State	County	Location	Map No.	State map repository	Local map repository	Effective date of authorization of sale of flood insurance for area
California	Alameda	Fremont	E 06 001 1364 01 through E 06 001 1364 11	Department of Water Resources, Post Office Box 388, Sacramento, CA 95802.	Office of Director of Public Works, City Government Bldg., Fremont Civic Center, Fremont, CA 94538.	Jan. 29, 1971.
Do.	do	Hayward	E 06 001 1560 01 through E 06 001 1560 06	do.	Office of the City Clerk, City Center Bldg., 10th Floor, 22300 Foothill Blvd., Hayward, CA 94541.	Do.
Do.	Contra Costa	Walnut Creek	E 06 013 4070 01 through E 06 013 4070 15	do.	Public Works Department, 1501 North California Blvd., Walnut Creek, CA 94596.	Do.
Do.	Los Angeles	Palos Verdes Estates.	E 06 037 2670 01 E 06 037 2670 02	do.	City Engineer's Office, City Hall, 340 Palos Verdes Dr. West, Palos Verdes Estates, CA 90274.	Do.
Do.	Napa	Unincorporated areas.	E 06 055 0000 01 through E 06 055 0000 04	do.	Flood Control and Water Conservation District, 1436 Polk St., Post Office Box 690, Napa, CA 94558.	Do.
Do.	San Bernardino	do.	E 06 071 0000 01 through E 06 071 0000 06	do.	Office of the San Bernardino County Recorder, 172 West Third St., San Bernardino, CA 92401.	Do.
Do.	San Diego	Chula Vista	E 06 073 0710 01 through E 06 073 0710 05	do.	Engineering Department, City of Chula Vista, Chula Vista, Calif. 92012.	Do.
Do.	do	San Diego	E 06 073 3260 01 through E 06 073 3260 17	do.	Office of the City Engineer, City of San Diego, City Administration Bldg., 202 C St., San Diego, CA 92101.	Do.
Do.	Tulare	Unincorporated areas.	E 06 107 0000 01	do.	Tulare County Planning Department, County Civic Center, Room 107 Courthouse, Visalia, CA 93277.	Do.

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State	County	Location	Map No.	State map repository	Local map repository	Effective date of authorization of sale of flood insurance for are
Florida.....	Volusia.....	Daytona Beach Shores.	E 12 127 0782 01..	Department of Community Affairs, State of Florida, 309 Office Plaza, Tallahassee, FL 32301.	City Hall, 3050 South Atlantic Ave., Daytona Beach Shores, FL 32016.	Jan. 23, 1971.
Maryland.....	Worcester.....	Unincorporated areas.	E 24 047 0000 01.. E 24 047 0000 02	State of Florida Insurance Department, Treasurer's Office, State Capitol, Tallahassee, FL 32304. Department of Water Resources, State Office Bldg., Annapolis, MD 21404. Maryland Insurance Department, 301 West Preston St., Baltimore, MD 21201.	County Planning and Zoning Office, Courthouse Annex, Snow Hill, MD 21863.	Do.
New Jersey.....	Cape May.....	Upper.....	E 34 009 3382 01..	New Jersey Department of Environmental Protection, Division of Water Policy and Supply, Box 1390, Trenton, NJ 08625.	Township Hall, Tuckabo, Township of Upper, Upper, NJ 08226.	Do.
Do.....	Ocean.....	Point Pleasant.....	E 34 029 2650 01..	do.....	Office of the Borough Clerk, Borough Hall, 2233 Bridge Ave., Point Pleasant, NJ 08742.	Do.
Ohio.....	Cuyahoga.....	Rocky River.....	E 39 035 7040 01 through E 39 035 7040 06	Ohio Department of Natural Resources, Columbus, Ohio 43215. Ohio Department of Insurance, 115 East Rich St., Columbus, OH 43215.	Office of the Building Commissioner, City of Rocky River, 21012 Hilliard Blvd., Rocky River, OH 44116.	Do.
Pennsylvania...	Schuylkill.....	Tamaqua.....	E 42 107 8350 01.. E 42 107 8350 02	Department of Community Affairs, Commonwealth of Pennsylvania, Harrisburg, Pa. 17120. Pennsylvania Insurance Department, 108 Finance Bldg., State Capitol, Harrisburg, PA 17120.	Municipal Bldg, 329 East Broad St., Tamaqua, PA 18252.	Do.
South Carolina..	Charleston.....	Mount Pleasant.....	E 45 019 1710 01..	South Carolina Water Resources Planning and Coordinating Committee, 1411 Barnwell St., Columbia, SC 29201. South Carolina Insurance Department, Federal Land Bank Bldg., 1401 Hampton St., Columbia, SC 29201.	Office of the Clerk/Treasurer, The Town of Mount Pleasant, 305 church St., Mount Pleasant, SC 29464.	Do.
Texas.....	Jackson.....	Edna.....	E 48 239 2120 01..	Texas Water Development Board, 301 West Second St., Austin, TX 78711. Texas State Board of Insurance, 1110 San Jacinto St., Austin, TX 78701.	Edna City Hall, 105 North Allen, Edna, TX 77957.	Do.
West Virginia...	Logan.....	Unincorporated areas.	E 54 045 0000 01 through E 54 045 0000 04	Department of Insurance, State of West Virginia, State Capitol, Charleston, WV 25305. Department of Insurance, State of West Virginia, State Capitol, Charleston, WV 25305.	Office of the Clerk of the County Court of Logan County, City of Logan Courthouse, Logan, WV 25601.	Do.
Do.....	do.....	Chapmanville.....	E 54 045 0470 01..	do.....	Office of the Recorder, Town of Chapmanville, Chapmanville, WV 25508.	Do.
Do.....	do.....	Logan.....	E 54 045 1500 01..	do.....	Office of the Recorder, City Hall, Logan, WV 25601.	Do.
Do.....	do.....	Man.....	E 54 045 1620 01..	do.....	Office of the Recorder, City Bldg., Town of Man, Man, WV 25635.	Do.
Do.....	do.....	Mitchell Heights..	E 54 045 1780 01..	do.....	Office of the Recorder, Town of Mitchell Heights, Logan, WV 25601.	Do.

(National Flood Insurance Act of 1968 (title XIII of the Housing and Urban Development Act of 1968), effective Jan. 28, 1969 (33 F.R. 17804, Nov. 28, 1968), as amended (secs. 408-410, Public Law 91-152, Dec. 24, 1969), 42 U.S.C. 4001-4127; and Secretary's delegation of authority to Federal Insurance Administrator, 34 F.R. 2680, Feb. 27, 1969)

Issued: February 9, 1971.

GEORGE K. BERNSTEIN,  
Federal Insurance Administrator.

[FR Doc.71-1683 Filed 2-8-71;8:45 am]

PART 1915—IDENTIFICATION OF FLOOD-PRONE AREAS  
List of Flood Hazard Areas

Section 1915.3 is amended by adding in alphabetical sequence a new entry to the table, which entry reads as follows:  
§ 1915.3 List of flood hazard areas.

State	County	Location	Map No.	State map repository	Local map repository	Effective date of identification of areas which have special flood hazards
California.....	Alameda.....	Fremont.....	T 06 001 1364 01 through T 06 001 1364 11	Department of Water Resources, Post Office Box 388, Sacramento, CA 95802. California Insurance Department, 107 South Broadway, Los Angeles, CA 90012, and 1407 Market St., San Francisco, CA 94103.	Office of Director of Public Works, City Government Bldg., Fremont Civic Center, Fremont, CA 94538.	Feb. 9, 1971.
Do.....	do.....	Hayward.....	T 06 001 1560 01 through T 06 001 1560 09	do.....	Office of the City Clerk, City Center Bldg., 10th Floor, 22800 Foothill Blvd., Hayward, CA 94541.	Do.

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State	County	Location	Map No.	State map repository	Local map repository	Effective date of identification of areas which have special flood hazards
California.....	Contra Costa.....	Walnut Creek.....	T 06 013 4070 01 through T 06 013 4070 15 T 06 037 2670 01 T 06 037 2670 02	California Insurance Dept.—Con:	Public Works Department, 1501 North California Blvd., Walnut Creek, CA 94596.	Feb. 9, 1971.
Do.....	Los Angeles.....	Palos Verdes Estates.		do.....	City Engineer's Office, City Hall, 340 Palos Verdes Dr. West, Palos Verdes Estates, CA 90274.	Do.
Do.....	Napa.....	Unincorporated areas.	T 06 055 0000 01 through T 06 055 0000 04	do.....	Flood Control and Water Conservation District, 1436 Polk St., Post Office Box 690, Napa, CA 94558.	Do.
Do.....	San Bernardino.....	do.....	T 06 071 0000 01 through T 06 071 0000 06	do.....	Office of the San Bernardino County Recorder, 172 West Third St., San Bernardino, CA 92401.	Do.
Do.....	San Diego.....	Chula Vista.....	T 06 073 0710 01 through T 06 073 0710 05	do.....	Engineering Department, City of Chula Vista, Chula Vista, Calif. 92012.	Do.
Do.....	do.....	San Diego.....	T 06 073 3260 01 through T 06 073 3260 17	do.....	Office of the City Engineer, City of San Diego, City Administration Bldg., 202 C St., San Diego, CA 92101.	Do.
Do.....	Tulare.....	Unincorporated areas.	T 06 107 0000 01	do.....	Tulare County Planning Department, County Civic Center, Room 107 Courthouse, Visalia, CA 93277.	Do.
Florida.....	Volusia.....	Daytona Beach Shores.	T 12 127 0782 01	Department of Community Affairs, State of Florida, 309 Office Plaza, Tallahassee, FL 32301. State of Florida Insurance Department, Treasurer's Office, State Capitol, Tallahassee, FL 32304.	City Hall, 3059 South Atlantic Ave., Daytona Beach Shores, FL 32016.	Do.
Maryland.....	Worcester.....	Unincorporated areas.	T 24 047 0000 01 T 24 047 0000 02	Department of Water Resources, State Office Bldg., Annapolis, MD. 21404. Maryland Insurance Department, 301 West Preston St., Baltimore, MD 21201.	County Planning and Zoning Office, Courthouse Annex, Snow Hill, MD 21863.	Do.
New Jersey.....	Cape May.....	Upper.....	T 34 009 3382 01	New Jersey Department of Environmental Protection, Division of Water Policy and Supply, Box 1390, Trenton, NJ 08625. Department of Banking and Insurance, State House Annex, Trenton, NJ 08625.	Township Hall, Tuckahoe, Township of Upper, Upper, NJ 08226.	Do.
Do.....	Ocean.....	Point Pleasant.....	T 34 029 2650 01	do.....	Office of the Borough Clerk, Borough Hall, 2233 Bridge Ave., Point Pleasant, NJ 08742.	Do.
Ohio.....	Cuyahoga.....	Rocky River.....	T 39 035 7040 01 through T 39 035 7040 06	Ohio Department of Natural Resources, Columbus, Ohio 43215. Ohio Department of Insurance, 115 East Rich St., Columbus, OH 43215.	Office of the Building Commissioner, City of Rocky River, 21012 Hilliard Blvd., Rocky River, OH 44116.	Do.
Pennsylvania.....	Schuylkill.....	Tamaqua.....	T 42 107 8350 01 T 42 107 8350 02	Department of Community Affairs, Commonwealth of Pennsylvania, Harrisburg, Pa. 17120. Pennsylvania Insurance Department, 108 Finance Bldg., State Capitol, Harrisburg, PA 17120.	Municipal Building, 320 East Broad St., Tamaqua, PA 18252.	Do.
South Carolina.....	Charleston.....	Mount Pleasant.....	T 45 019 1710 01	South Carolina Water Resources Planning and Coordinating Committee, 1411 Barnwell St., Columbia, SC 29201. South Carolina Insurance Department, Federal Land Bank Bldg., 1401 Hampton St., Columbia, SC 29201.	Office of the Clerk/Treasurer, The Town of Mount Pleasant, 305 Church St., Mount Pleasant, SC 29464.	Do.
Texas.....	Jackson.....	Edna.....	T 48 239 2120 01	Texas Water Development Board, 301 West Second St., Austin, TX 78711. Texas State Board of Insurance, 1110 San Jacinto St., Austin TX 78701.	Edna City Hall, 105 North Allen, Edna, TX 77957.	Do.
West Virginia.....	Logan.....	Unincorporated areas.	T 54 045 0000 01 through T 54 045 0000 04	Department of Insurance, State of West Virginia, State Capitol, Charleston, WV 25305. Department of Insurance, State of West Virginia, State Capitol Charleston, WV 25305.	Office of the Clerk of the County Court of Logan County, City of Logan Courthouse, Logan, WV 25601.	Do.
Do.....	do.....	Chapmanville.....	T 54 045 0470 01	do.....	Office of the Recorder, Town of Chapmanville, Chapmanville, W. Va. 25508.	Do.
Do.....	do.....	Logan.....	T 54 045 1500 01	do.....	Office of the Recorder, City Hall, Logan, WV 25601.	Do.
Do.....	do.....	Man.....	T 54 045 1620 01	do.....	Office of the Recorder, City Bldg., Town of Man, Man WV 25635.	Do.
Do.....	do.....	Mitchell Heights.....	T 54 045 1780 01	do.....	Office of the Recorder, Town of Mitchell Heights, Logan, W. Va. 25601.	Do.

(National Flood Insurance Act of 1968 (title XIII of the Housing and Urban Development Act of 1968), effective Jan. 28, 1969 (33 F.R. 17804, Nov. 28, 1968), as amended (secs. 408-410, Public Law 91-152, Dec. 24, 1969), 42 U.S.C. 4001-4127; and Secretary's delegation of authority to Federal Insurance Administrator, 34 F.R. 2680, Feb. 27, 1969)

Issued: February 9, 1971.

GEORGE K. BERNSTEIN,  
Federal Insurance Administrator.

[FR Doc.71-1684 Filed 2-8-71;8:45 am]

## Title 17—COMMODITY AND SECURITIES EXCHANGES

### Chapter II—Securities and Exchange Commission

[Release Nos. 33-5127, 34-9065, 35-16972, 39-289, IC-6330, IAA-281]

#### PART 231—INTERPRETATIVE RELEASES RELATING TO THE SECURITIES ACT OF 1933 AND GENERAL RULES AND REGULATIONS THEREUNDER

#### PART 241—INTERPRETATIVE RELEASES RELATING TO THE SECURITIES EXCHANGE ACT OF 1934 AND GENERAL RULES AND REGULATIONS THEREUNDER

#### PART 251—INTERPRETATIVE RELEASES RELATING TO THE PUBLIC UTILITY HOLDING COMPANY ACT OF 1935 AND GENERAL RULES AND REGULATIONS THEREUNDER

#### PART 261—INTERPRETATIVE RELEASES RELATING TO THE TRUST INDENTURE ACT OF 1939 AND GENERAL RULES AND REGULATIONS THEREUNDER

#### PART 271—INTERPRETATIVE RELEASES RELATING TO THE INVESTMENT COMPANY ACT OF 1940 AND GENERAL RULES AND REGULATIONS THEREUNDER

#### PART 276—INTERPRETATIVE RELEASES RELATING TO THE INVESTMENT ADVISERS ACT OF 1940 AND GENERAL RULES AND REGULATIONS THEREUNDER

#### Procedure Applicable to Requests for No Action or Interpretative Letters

The Commission in Securities Act Release 5098 (35 F.R. 17779) announced the adoption, effective December 1, 1970, of a rule (17 CFR 200.81) providing for the public availability of requests for no action and interpretative letters and the responses thereto. The purpose of this release is to indicate more specifically the procedures to be followed by persons submitting such requests in order to facilitate their processing and so that the letter containing the request and the response thereto will be conveniently available for public use in the Public Reference Room in the principal office of the Commission in Washington. To meet these needs the following procedure should be followed:

1. An original and two copies of each letter requesting a no action position or interpretation should be submitted. If the inquiry involves more than one subsection of a statute, or subsections of more than one statute, an additional copy of the letter should be submitted for each subsection involved.

2. The specific subsection of the particular statute to which the letter pertains should be indicated in the upper righthand corner of the original and each copy of the letter submitted pursuant to paragraph 1 above. Thus, for example, a letter requesting an interpretation of the intrastate exemption would be captioned "1933 Act/3(a)(11)," and a letter requesting an interpretation of Rule 10b-6 under the Securities Exchange Act of 1934 would be captioned "1934 Act/Rule 10b-6."

3. The names of the company or companies and all other persons involved should be stated. Letters relating to unnamed companies or persons, or to hypothetical situations, will not be answered.

4. Letters should be limited to the particular situation involving the problem at hand, and should not attempt to include every possible type of situation which may arise in the future.

5. While it is essential that letters contain all of the facts necessary to reach a conclusion in the matter, they should be concise and to the point.

6. The writer should indicate why he thinks a problem exists, his own opinion in the matter and the basis for such opinion.

7. If a request for confidential treatment is made, this request and the basis therefor should be included in a separate letter and submitted with the no action request letter.

Because of the volume of letters received, letters which are not prepared in accordance with the procedures set forth above may be returned to the sender for compliance with such procedures.

By the Commission, January 25, 1971.

[SEAL] ORVAL L. DUBOIS,  
Secretary.

[FR Doc.71-1720 Filed 2-8-71;8:47 am]

## Title 41—PUBLIC CONTRACTS AND PROPERTY MANAGEMENT

### Chapter 101—Federal Property Management Regulations

#### SUBCHAPTER E—SUPPLY AND PROCUREMENT

#### PART 101-26—PROCUREMENT SOURCES AND PROGRAMS

#### Procedures for Ordering Security Cabinets

This amendment deletes the requirement for obtaining a letter of authorization to procure security cabinets.

The table of contents for Part 101-26 is amended to revise the caption of § 101-26.407 as follows:

Sec.  
101-26.407 Procurement of security cabinets by Government fixed-price prime contractors and subcontractors.

#### Subpart 101-26.4—Purchase of Items From Federal Supply Schedule Contracts

The caption to § 101-26.407 is revised to read as follows:

§ 101-26.407 Procurement of security cabinets by Government fixed-price prime contractors and subcontractors.

Section 101-26.407-3 is amended as follows:

§ 101-26.407-3 Procedure for ordering security cabinets.

(b) Purchase orders for security cabinets under Federal Supply Schedule contracts submitted by fixed-price prime contractors or subcontractors under any type of contract shall contain a statement that such cabinets are needed for housing Government security classified information and that the purchase of such cabinets is required to comply with the security provision of a Government contract.

(c) A statement substantially as follows shall be placed on orders for security cabinets placed with Federal Supply Schedule contractors:

In the event of any inconsistency between the terms and conditions of this order and those of your Federal Supply Schedule contract, the latter will govern.

(Sec. 205(c), 63 Stat. 390; 40 U.S.C. 486(c))

*Effective date.* This regulation is effective upon publication in the FEDERAL REGISTER (2-9-71).

Dated: February 2, 1971.

ROBERT L. KUNZIG,  
Administrator of General Services.  
[FR Doc.71-1715 Filed 2-8-71;8:46 am]

#### Chapter 114—Department of the Interior

#### MISCELLANEOUS AMENDMENTS TO CHAPTER

Pursuant to the authority of the Secretary of the Interior contained in 5 U.S.C. 301 (Supp. V, 1965-1969) and section 205(c), 63 Stat. 390; 40 U.S.C. 486(c), §§ 114-1.109-50, 114-43.102-52, and 114-47.203-1(c) are amended as set forth below. These revised sections shall become effective on the date of publication in the FEDERAL REGISTER (2-9-71).

RICHARD R. HITE,  
Deputy Assistant Secretary  
for Administration.

FEBRUARY 2, 1971.

#### PART 114-1—INTRODUCTION

#### Subpart 114-1.1—Regulation System

I. The following amends 41 CFR Part 114-1 as previously published at 34 F.R. 439:

Section 114-1.109-50 is amended to read as follows:

§ 114-1.109-50 Bureau and Office codification.

Bureau regulations codified into the FPMR System will be identified by al-

phabetical designation immediately following the Department Code (114), as specified below:

- 114A—Office of the Secretary.
- 114B—Office of Management Operations.
- 114C—Reserved.
- 114D—Bureau of Sport Fisheries and Wildlife.
- 114E—Bureau of Mines.
- 114F—Geological Survey.
- 114G—Office of Coal Research.
- 114H—Bureau of Indian Affairs.
- 114J—Bureau of Land Management.
- 114K—National Park Service.
- 114L—Office of Territories.
- 114M—The Alaska Power Administration.
- 114N—Bureau of Outdoor Recreation.
- 114P—Reserved.
- 114R—Office of Saline Water.
- 114S—Bureau of Reclamation.
- 114T—Bonneville Power Administration.
- 114U—Southeastern Power Administration.
- 114W—Southwestern Power Administration.
- 114Z—Defense Electric Power Administration.

**PART 114-43—UTILIZATION OF PERSONAL PROPERTY**

**Subpart 114-43.1—General Provisions**

II. The following amends 41 CFR Part 114-43 as previously published at 34 F.R. 1020:

Paragraphs (a) through (r) of § 114-43.102-52 are deleted in their entirety and § 114-43.102-52 is revised to read as follows:

§ 114-43.102-52 Screening reportable available property.

Reportable available personal property shall be circularized to the offices listed in AMO-U&D Memorandum No. 169, except where its nature, location or condition virtually precludes further utilization by such offices. Property not transferred as a result of the screening prescribed in AMO-U&D Memorandum No. 169 should be determined to be excess to the needs of the Department of the Interior and promptly reported to the appropriate GSA regional office in accordance with FPMR 101-43.311. The excess determination should be evidenced in writing and made a part of the disposal file.

**PART 114-47—UTILIZATION AND DISPOSAL OF REAL PROPERTY**

**Subpart 114-47.2—Utilization of Excess Real Property**

III. The following amends 41 CFR Part 114-47 as previously published at 35 F.R. 295:

Subparagraphs (1) through (14) of paragraph (c) of § 114-47.203-1 are deleted in their entirety and § 114-47.203-1(c) is revised to read as follows:

§ 114-47.203-1 Reassignment of real property by the agencies.

(c) Circularization of real property \$1,000 and over. Available real property having an estimated fair market value of \$1,000 or over shall be offered to bu-

reaus and offices of the Department of the Interior as provided in AMO-RPM Memorandum No. 29 before it is determined to be excess: *Provided*, That where the head of the regional, area or State office responsible for the property determines that its nature or location virtually precludes further Departmental utilization, and such determination is made a part of the disposal record, then the property shall be subject to such circularization as he may direct. (See also IPMR 114-47.203-1(f).)

[FR Doc.71-1753 Filed 2-8-71;8:50 am]

**Title 28—JUDICIAL ADMINISTRATION**

**Chapter I—Department of Justice**

[Order 452-71]

**PART 0—ORGANIZATION OF THE DEPARTMENT OF JUSTICE**

**Certain Certifications Under Organized Crime Control Act of 1970**

By virtue of the authority vested in me by 28 U.S.C. 509, 510, 5 U.S.C. 301, and 18 U.S.C. 3331, 3503, Part 0 of Chapter I of Title 28, Code of Federal Regulations, is amended by adding the following new sections:

**§ 0.52 Certifications under 18 U.S.C. 3503.**

The Assistant Attorney General in charge of the Civil Rights Division and his Deputy Assistant Attorney Generals are each authorized to exercise or perform the functions or duties conferred upon the Attorney General by section 3503 of title 18, United States Code, to certify that the legal proceeding, in which a motion to take testimony by deposition is made, is against a person who is believed to have participated in an organized criminal activity, where the subject matter of the case or proceeding in which the motion is sought is within the cognizance of the Civil Rights Division pursuant to § 0.50.

**§ 0.59 Certain certifications under 18 U.S.C. 3331 and 3503.**

(a) The Assistant Attorney General in charge of the Criminal Division is authorized to exercise or perform the functions or duties conferred upon the Attorney General by section 3331 of title 18, United States Code, to certify that in his judgment a special grand jury is necessary in any judicial district of the United States because of criminal activity within such district.

(b) The Assistant Attorney General in charge of the Criminal Division and his Deputy Assistant Attorney Generals are each authorized to exercise or perform the functions or duties conferred upon the Attorney General by section 3503 of title 18, United States Code, to certify that the legal proceeding, in which a motion to take testimony by deposition is made, is against a person

who is believed to have participated in an organized criminal activity, where the subject matter of the case or proceeding in which the motion is sought is within the cognizance of the Criminal Division pursuant to § 0.55, or is not within the cognizance of the Civil Rights Division or the Internal Security Division.

**§ 0.64 Certifications under 18 U.S.C. 3503.**

The Assistant Attorney General in charge of the Internal Security Division and his Deputy Assistant Attorney Generals are each authorized to exercise or perform the functions or duties conferred upon the Attorney General by section 3503 of title 18, United States Code, to certify that the legal proceeding, in which a motion to take testimony by deposition is made, is against a person who is believed to have participated in an organized criminal activity, where the subject matter of the case or proceeding in which the motion is sought is within the cognizance of the Internal Security Division pursuant to § 0.61.

This order shall become effective upon publication (2-9-71).

Dated: January 30, 1971.

JOHN N. MITCHELL,  
Attorney General.

[FR Doc.71-1714 Filed 2-8-71;8:46 am]

**Title 42—PUBLIC HEALTH**

**Chapter IV—Environmental Protection Agency**

**PART 481—AIR QUALITY CONTROL REGIONS, CRITERIA, AND CONTROL TECHNIQUES**

**Eastern Washington-Northern Idaho Interstate Air Quality Control Region**

On September 12, 1970, notice of proposed rule making was published in the FEDERAL REGISTER (35 F.R. 14406) to amend Part 481 by designating the Lewiston (Idaho)-Clarkston (Washington) and Spokane (Washington)-Coeur d'Alene (Idaho) Interstate Air Quality Control Regions.

Interested persons were afforded an opportunity to participate in the rule making through the submission of written comments. A consultation was held on September 24, 1970, with appropriate State and local authorities pursuant to section 107 of the Clean Air Act, as amended (Public Law 91-604). Due consideration has been given to all relevant material presented, with the recommendation that the areas included in the two regions, as originally proposed, and five additional counties in the State of Washington—Adams, Columbia, Garfield, Grant, and Lincoln be placed into a single interstate region, and be renamed the Eastern Washington-Northern Idaho Interstate Air Quality Control Region. This action combines §§ 481.100 and 481.103 of the notice of proposed rule making.

In consideration of the foregoing and in accordance with the statement in the notice of proposed rule making, § 481.100, as set forth below, designating the Eastern Washington-Northern Idaho Interstate Air Quality Control Region, is adopted effective on publication (2-9-71).

**§ 481.100 Eastern Washington-Northern Idaho Interstate Air Quality Control Region.**

The Eastern Washington-Northern Idaho Interstate Air Quality Control Region consists of the territorial area encompassed by the boundaries of the following jurisdictions or described area (including the territorial area of all municipalities (as defined in section 302 (f) of the Clean Air Act, 42 U.S.C. 1857 h(f)) geographically located within the outermost boundaries of the area so delimited):

**In the State of Idaho:**

Beneath County.	Nez Perce County.
Kootenai County.	Shoshone County.
Latah County.	

**In the State of Washington:**

Adams County.	Grant County.
Asotin County.	Lincoln County.
Columbia County.	Spokane County.
Garfield County.	Whitman County.

(Sec. 301(a), 81 Stat. 504; 42 U.S.C. 1857g(a) as amended by sec. 15(c) (2) of Public Law 91-604)

Dated: February 4, 1971.

WILLIAM D. RUCKELSHAUS,  
*Administrator.*

[FR Doc.71-1765 Filed 2-8-71;8:51 am]

**PART 481—AIR QUALITY CONTROL REGIONS, CRITERIA, AND CONTROL TECHNIQUES**

**Four Corners Interstate Air Quality Control Region**

On November 11, 1970, notice of proposed rule making was published in the FEDERAL REGISTER (35 F.R. 17342) to amend Part 481 by designating the Four Corners Interstate Air Quality Control Region (Arizona-Colorado-New Mexico-Utah).

Interested persons were afforded an opportunity to participate in the rule making through the submission of written comments. A consultation was held on November 19, 1970, with appropriate State and local authorities pursuant to section 107 of the Clean Air Act, as amended (Public Law 91-604). Due consideration has been given to all relevant material presented, with the recommendation that Delta, Mesa, Montrose, and San Miguel Counties, Colo., be deleted from the Four Corners Interstate Air Quality Control Region. These four counties are being proposed as part of the Grand Mesa (Colorado) Intrastate Air Quality Control Region (§ 481.173). Additionally, it is recommended that the portions of the Jicarilla Apache Indian Reservation lying east of the Continental Divide in Rio Arriba and Sandoval Coun-

ties, N. Mex.; and the portions of the Zuni and Ramah Navajo Indian Reservation in Valencia County, N. Mex., also be included in the Four Corners Region.

In consideration of the foregoing and in accordance with the statement in the notice of proposed rule making, § 481.121, as set forth below, designating the Four Corners Interstate Air Quality Control Region (Arizona-Colorado-New Mexico-Utah) is adopted effective on publication (2-9-71).

**§ 481.121 Four Corners Interstate Air Quality Control Region.**

The Four Corners Interstate Air Quality Control Region (Arizona-Colorado-New Mexico-Utah) consists of the territorial area encompassed by the boundaries of the following jurisdictions or described area (including the territorial area of all municipalities (as defined in section 302 (f) of the Clean Air Act, 42 U.S.C. 1857 (f)) geographically located within the outermost boundaries of the area so delimited):

**In the State of Arizona:**

Apache County.	Navajo County.
Cocconino County.	Yavapai County.

**In the State of Colorado:**

Archuleta County.	Montezuma County.
Dolores County.	San Juan County.
La Plata County.	

**In the State of New Mexico:**

San Juan County, in its entirety.

Portion of Rio Arriba County lying west (Pacific slope) of the Continental Divide, and all portions of the Jicarilla Apache Indian Reservation lying east (Atlantic slope) of the Continental Divide.

Portion of Sandoval County lying west (Pacific slope) of the Continental Divide, and all portions of the Jicarilla Apache Indian Reservation lying east (Atlantic slope) of the Continental Divide.

Portion of McKinley County lying west (Pacific slope) of the Continental Divide.

Portion of Valencia County lying within the Zuni and Ramah Navajo Indian Reservations.

**In the State of Utah:**

Emery County.	Kane County.
Garfield County.	San Juan County.
Grand County.	Wasatch County.
Iron County.	Wayne County.

(Sec. 301(a), 81 Stat. 504; 42 U.S.C. 1857g(a) as amended by sec. 15(c) (2) of Public Law 91-604)

Dated: February 4, 1971.

WILLIAM D. RUCKELSHAUS,  
*Administrator.*

[FR Doc.71-1764 Filed 2-8-71;8:51 am]

**PART 481—AIR QUALITY CONTROL REGIONS, CRITERIA, AND CONTROL TECHNIQUES**

**Certain Regions in Louisiana, New Mexico, and Texas**

On December 1, 1970, notice of proposed rule making was published in the FEDERAL REGISTER (35 F.R. 18293) to amend Part 481 by designating the Abilene-Wichita Falls, Amarillo-Lubbock,

Austin-Waco, Brownsville-Laredo, Corpus Christi-Victoria, and the Midland-Odessa-San Angelo Intrastate Air Quality Control Regions, and by revising the Houston-Galveston, Dallas-Fort Worth, and San Antonio Intrastate Air Quality Control Regions, and by revising the Southern Louisiana-Southeast Texas and El Paso-Las Cruces-Alamogordo Interstate Air Quality Control Regions.

Interested persons were afforded an opportunity to participate in the rule making through the submission of written comments. A consultation was held on December 14, 1970, with appropriate State and local authorities pursuant to section 107 of the Clean Air Act, as amended (Public Law 91-604). Due consideration has been given to all relevant material presented, with the recommendation that Runnels County, Tex., originally proposed in the Midland-Odessa-San Angelo Intrastate Air Quality Control Region, now be added to the Abilene-Wichita Falls Intrastate Air Quality Control Region.

In consideration of the foregoing and in accordance with the statement in the notice of proposed rule making, § 481.132, as set forth below, designating the Abilene-Wichita Falls Intrastate Air Quality Control Region; § 481.133, as set forth below, designating the Amarillo-Lubbock Intrastate Air Quality Control Region; § 481.134, as set forth below, designating the Austin-Waco Intrastate Air Quality Control Region; § 481.135, as set forth below, designating the Brownsville-Laredo Intrastate Air Quality Control Region; § 481.136, as set forth below, designating the Corpus Christi-Victoria Intrastate Air Quality Control Region; § 481.137, as set forth below, designating the Midland-Odessa-San Angelo Intrastate Air Quality Control Region; and § 481.38, as set forth below, revising the boundaries of the Metropolitan Houston-Galveston Intrastate Air Quality Control Region; § 481.39 as set forth below, revising the boundaries of the Metropolitan Dallas-Fort Worth Intrastate Air Quality Control Region; § 481.40 as set forth below, revising the boundaries of the Metropolitan San Antonio Intrastate Air Quality Control Region; § 481.53 as set forth below, revising the boundaries of the Southern Louisiana-Southeast Texas Interstate Air Quality Control Region; and § 481.82 as set forth below, revising the boundaries of the El Paso-Las Cruces-Alamogordo Interstate Air Quality Control Region are adopted effective on publication (2-9-71).

**§ 481.132 Abilene-Wichita Falls Intrastate Air Quality Control Region.**

The Abilene-Wichita Falls Intrastate Air Quality Control Region (Texas) consists of the territorial area encompassed by the boundaries of the following jurisdictions or described area (including the territorial area of all municipalities (as defined in section 302 (f) of the Clean Air Act, 42 U.S.C. 1857h(f)) geographically located within the outermost boundaries of the area so delimited):

In the State of Texas:

Archer County.  
Baylor County.  
Brown County.  
Callahan County.  
Childress County.  
Clay County.  
Coleman County.  
Comanche County.  
Cottle County.  
Eastland County.  
Fisher County.  
Foard County.  
Hardeman County.  
Haskell County.  
Jack County.  
Jones County.

Kent County.  
Know County.  
Mitchell County.  
Montague County.  
Nolan County.  
Russells County.  
Scurry County.  
Shackelford County.  
Stephens County.  
Stonewall County.  
Taylor County.  
Throckmorton County.  
Wichita County.  
Wilbarger County.  
Young County.

**§ 481.135 Brownsville-Laredo Intrastate Air Quality Control Region.**

The Brownsville-Laredo Intrastate Air Quality Control Region (Texas) consists of the territorial area encompassed by the boundaries of the following jurisdictions or described area (including the territorial area of all municipalities (as defined in section 302(f) of the Clean Air Act, 42 U.S.C. 1857h(f)) geographically located within the outermost boundaries of the area so delimited):

In the State of Texas:

Cameron County. Webb County.  
Hidalgo County. Willacy County.  
Jim Hogg County. Zapata County.  
Starr County.

**§ 481.136 Corpus Christi-Victoria Intrastate Air Quality Control Region.**

The Corpus Christi-Victoria Intrastate Air Quality Control Region (Texas) consists of the territorial area encompassed by the boundaries of the following jurisdictions or described area (including the territorial area of all municipalities (as defined in section 302(f) of the Clean Air Act, 42 U.S.C. 1857h(f)) geographically located within the outermost boundaries of the area so delimited):

In the State of Texas:

Aransas County. Kenedy County.  
Bee County. Kleberg County.  
Brooks County. Lavaca County.  
Calhoun County. Live Oak County.  
De Witt County. McMullen County.  
Duval County. Nueces County.  
Goliad County. Refugio County.  
Jackson County. San Patricio County.  
Jim Wells County. Victoria County.

**§ 481.137 Midland-Odessa-San Angelo Intrastate Air Quality Control Region.**

The Midland-Odessa-San Angelo Intrastate Air Quality Control Region (Texas) consists of the territorial area encompassed by the boundaries of the following jurisdictions or described area (including the territorial area of all municipalities (as defined in section 302(f) of the Clean Air Act, 42 U.S.C. 1857h(e)) geographically located within the outermost boundaries of the area so delimited):

In the State of Texas:

Andrews County. Menard County.  
Borden County. Midland County.  
Coke County. Pecos County.  
Concho County. Reagan County.  
Crane County. Reeves County.  
Crockett County. San Saba County.  
Dawson County. Schleicher County.  
Ector County. Sterling County.  
Gaines County. Sutton County.  
Glasscock County. Terrell County.  
Howard County. Tom Green County.  
Irion County. Upton County.  
Loving County. Ward County.  
Martin County. Winkler County.  
Mculloch County.

**§ 481.38 Metropolitan Houston-Galveston Intrastate Air Quality Control Region.**

The Metropolitan Houston-Galveston Intrastate Air Quality Control Region (Texas) has been revised to consist of the territorial area encompassed by the

boundaries of the following jurisdictions or described area (including the territorial area of all municipalities (as defined in section 302(f) of the Clean Air Act, 42 U.S.C. 1857h(f)) geographically located within the outermost boundaries of the area so delimited):

In the State of Texas:

Austin County. Liberty County.  
Brazoria County. Matagorda County.  
Chambers County. Montgomery County.  
Colorado County. Walker County.  
Fort Bend County. Waller County.  
Galveston County. Wharton County.  
Harris County.

**§ 481.39 Metropolitan Dallas-Fort Worth Intrastate Air Quality Control Region.**

The Metropolitan Dallas-Fort Worth Intrastate Air Quality Control Region (Texas) has been revised to consist of the territorial area encompassed by the boundaries of the following jurisdictions or described area (including the territorial area of all municipalities (as defined in section 302(f) of the Clean Air Act, 42 U.S.C. 1857h(f)) geographically located within the outermost boundaries of the area so delimited):

In the State of Texas:

Collin County. Johnson County.  
Cooke County. Kaufman County.  
Dallas County. Navarro County.  
Denton County. Palo Pinto County.  
Ellis County. Parker County.  
Erath County. Rockwall County.  
Fannin County. Somervell County.  
Grayson County. Tarrant County.  
Hood County. Wise County.  
Hunt County.

**§ 481.40 Metropolitan San Antonio Intrastate Air Quality Control Region.**

The Metropolitan San Antonio Intrastate Air Quality Control Region (Texas) has been revised to consist of the territorial area encompassed by the boundaries of the following jurisdictions or described area (including the territorial area of all municipalities (as defined in section 302(f) of the Clean Air Act, 42 U.S.C. 1857h(f)) geographically located within the outermost boundaries of the area so delimited):

In the State of Texas:

Atascosa County. Kerr County.  
Bandera County. Kimble County.  
Bexar County. Kinney County.  
Comal County. La Salle County.  
Dimmit County. Mason County.  
Edwards County. Maverick County.  
Frio County. Medina County.  
Gillespie County. Real County.  
Gonzales County. Uvalde County.  
Guadalupe County. Val Verde County.  
Karnes County. Wilson County.  
Kendall County. Zavala County.

**§ 481.53 Southern Louisiana-Southeast Texas Interstate Air Quality Control Region.**

The Southern Louisiana-Southwest Texas Interstate Air Quality Control Region has been revised to consist of the territorial area encompassed by the boundaries of the following jurisdictions or described area (including the territorial area of all municipalities (as defined in section 302(f) of the Clean Air

**§ 481.133 Amarillo-Lubbock Intrastate Air Quality Control Region.**

The Amarillo-Lubbock Intrastate Air Quality Control Region (Texas) consists of the territorial area encompassed by the boundaries of the following jurisdictions or described area (including the territorial area of all municipalities (as defined in section 302(f) of the Clean Air Act, 42 U.S.C. 1857h(f)) geographically located within the outermost boundaries of the area so delimited):

In the State of Texas:

Armstrong County. Hockley County.  
Bailey County. Hutchinson County.  
Briscoe County. King County.  
Carson County. Lamb County.  
Castro County. Lipscomb County.  
Cochran County. Lubbock County.  
Collingsworth County. Lynn County.  
Crosby County. Moore County.  
Dallam County. Motley County.  
Deaf Smith County. Ochiltree County.  
Dickens County. Oldham County.  
Donley County. Parmer County.  
Floyd County. Potter County.  
Garza County. Randall County.  
Gray County. Roberts County.  
Hale County. Sherman County.  
Hall County. Swisher County.  
Hansford County. Terry County.  
Hartley County. Wheeler County.  
Hemphill County. Yoakum County.

**§ 481.134 Austin-Waco Intrastate Air Quality Control Region.**

The Austin-Waco Intrastate Air Quality Control Region (Texas) consists of the territorial area encompassed by the boundaries of the following jurisdictions or described area (including the territorial area of all municipalities (as defined in section 302(f) of the Clean Air Act, 42 U.S.C. 1857h(f)) geographically located within the outermost boundaries of the area so delimited):

In the State of Texas:

Bastrop County. Hill County.  
Bell County. Lampasas County.  
Blanco County. Lee County.  
Bosque County. Leon County.  
Brazos County. Limestone County.  
Burlington County. Llano County.  
Burnet County. McLennan County.  
Caldwell County. Madison County.  
Coryell County. Milam County.  
Falls County. Mills County.  
Fayette County. Robertson County.  
Freestone County. Travis County.  
Grimes County. Washington County.  
Hamilton County. Williamson County.  
Hays County.

Act, 42 U.S.C. 1857(h)(f)) geographically located within the outermost boundaries of the area so delimited):

In the State of Louisiana:

Acadia Parish.	Plaquemines Parish.
Allen Parish.	Pointe Coupee Parish.
Ascension Parish.	Rapides Parish.
Assumption Parish.	St. Bernard Parish.
Avoyelles Parish.	St. Charles Parish.
Beauregard Parish.	St. Helena Parish.
Calcasieu Parish.	St. James Parish.
Cameron Parish.	St. John the Baptist Parish.
East Baton Rouge Parish.	St. Landry Parish.
East Feliciana Parish.	St. Martin Parish.
Evangeline Parish.	St. Mary Parish.
Grant Parish.	St. Tammany Parish.
Iberia Parish.	Tangipahoa Parish.
Iberville Parish.	Terrebonne Parish.
Jefferson Parish.	Vermilion Parish.
Jefferson Davis Parish.	Vernon Parish.
Lafayette Parish.	Washington Parish.
Lafourche Parish.	West Baton Rouge Parish.
Livingston Parish.	West Feliciana Parish.
Orleans Parish.	

In the State of Texas:

Angelina County.	Polk County.
Hardin County.	Sabine County.
Houston County.	San Augustine County.
Jasper County.	San Jacinto County.
Jefferson County.	Shelby County.
Nacogdoches County.	Trinity County.
Newton County.	Tyler County.
Orange County.	

§ 481.82 El Paso-Las Cruces-Alamogordo Interstate Air Quality Control Region.

The El Paso-Las Cruces-Alamogordo Interstate Air Quality Control Region (Texas-New Mexico) has been revised to consist of the territorial area encompassed by the boundaries of the following jurisdictions or described area (including the territorial area of all municipalities (as defined in section 302(f) of the Clean Air Act, 42 U.S.C. 1857h(f)) geographically located within the outermost boundaries of the area so delimited):

In the State of Texas:

Brewster County.	Hudspeth County.
Culberson County.	Jeff Davis County.
El Paso County.	Presidio County.

In the State of New Mexico:

Dona Ana County.	Otero County.
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(Sec. 301(a), 81 Stat. 504; 42 U.S.C. 1857g (a) as amended by sec. 15(c)(2) of Public Law 91-604)

Dated: February 4, 1971.

WILLIAM D. RUCKELSHAUS,  
Administrator.

[FR Doc.71-1766 Filed 2-8-71;8:51 am]

## Title 50—WILDLIFE AND FISHERIES

Chapter I—Bureau of Sport Fisheries and Wildlife, Fish and Wildlife Service, Department of the Interior

### PART 33—SPORT FISHING

Bombay Hook National Wildlife Refuge, Del.

The following special regulation is issued and is effective on date of publication in the FEDERAL REGISTER (2-9-71).

§ 33.5 Special regulations; sport fishing; for individual wildlife refuge areas.

DELAWARE

BOMBAY HOOK NATIONAL WILDLIFE REFUGE

Sport fishing on the Bombay Hook National Wildlife Refuge, Smyrna, Del., is permitted in tidal waters. These open areas are delineated on maps available at refuge headquarters and from the Regional Director, Bureau of Sport Fisheries and Wildlife, U.S. Post Office and Courthouse, Boston, MA 02109. Sport fishing shall be in accordance with all applicable State regulations subject to the following special condition:

(1) Fishing from boats only is permitted.

The provisions of this special regulation supplement the regulations which govern fishing on wildlife refuge areas, generally, which are set forth in Title 50, Code of Federal Regulations, Part 33, and are effective through December 31, 1971.

RICHARD E. GRIFFITH,  
Regional Director, Bureau of  
Sport Fisheries and Wildlife.

FEBRUARY 1, 1971.

[FR Doc.71-1698 Filed 2-8-71;8:45 am]

### PART 33—SPORT FISHING

Prime Hook National Wildlife Refuge, Del.

The following special regulation is issued and is effective on date of publication in the FEDERAL REGISTER (2-9-71).

§ 33.5 Special regulations; sport fishing; for individual wildlife refuge areas.

DELAWARE

PRIME HOOK NATIONAL WILDLIFE REFUGE

Sport fishing is permitted on the Prime Hook National Wildlife Refuge, Milton, Del. The refuge is delineated on maps available at refuge headquarters and from the Regional Director, Bureau of Sport Fisheries and Wildlife, U.S. Post Office and Courthouse, Boston, MA 02109. Sport fishing shall be in accordance with all applicable State regulations and the following special condition: Boats, with or without motors, are permitted for fishing freshwater streams and ponds. Boats may be launched from designated access points or public roads.

The provisions of this special regulation supplement the regulations which govern fishing on wildlife refuge areas generally, which are set forth in Title 50, Code of Federal Regulations, Part 33 and are effective through December 31, 1971.

RICHARD E. GRIFFITH,  
Regional Director, Bureau of  
Sport Fisheries and Wildlife.

FEBRUARY 1, 1971.

[FR Doc.71-1699 Filed 2-8-71;8:45 am]

### PART 33—SPORT FISHING

Moosehorn National Wildlife Refuge, Maine

The following special regulation is issued and is effective on date of publication in the FEDERAL REGISTER (2-9-71).

§ 33.5 Special regulations; sport fishing; for individual wildlife refuge areas.

MAINE

MOOSEHORN NATIONAL WILDLIFE REFUGE

Sport fishing on the Moosehorn National Wildlife Refuge, Calais, Maine, is permitted on the areas designated by signs as open to fishing. These open areas, comprising 500 acres, are delineated on maps available at refuge headquarters and from the office of the Regional Director, Bureau of Sport Fisheries and Wildlife, U.S. Post Office and Courthouse, Boston, MA 02109. Sport fishing shall be in accordance with all applicable State regulations subject to the following special conditions:

(1) The use of boats without motors is permitted on Bearce, Conic, and Cranberry Lakes.

The provisions of this special regulation supplement the regulations which govern fishing on wildlife refuge areas generally, which are set forth in Title 50, Code of Federal Regulations, Part 33, and are effective through December 31, 1971.

RICHARD E. GRIFFITH,  
Regional Director, Bureau of  
Sport Fisheries and Wildlife.

FEBRUARY 1, 1971.

[FR Doc.71-1700 Filed 2-8-71;8:45 am]

### PART 33—SPORT FISHING

Great Meadows National Wildlife Refuge, Mass.

The following special regulation is issued and is effective on date of publication in the FEDERAL REGISTER (2-9-71).

§ 33.5 Special regulations; sport fishing; for individual wildlife refuge areas.

MASSACHUSETTS

GREAT MEADOWS NATIONAL WILDLIFE REFUGE

Sport fishing and entrance on foot for this purpose are permitted on the Great Meadows National Wildlife Refuge, Concord, Mass.

These open areas are delineated on maps available at refuge headquarters and from the Regional Director, Bureau of Sport Fisheries and Wildlife, U.S. Post Office and Courthouse, Boston, MA 02109. Sport fishing shall be in accordance with all applicable State regulations.

The provisions of this special regulation supplement regulations which govern sport fishing on wildlife refuge areas generally, which are set forth in Title 50, Code of Federal Regulations, Part 33, and are effective through December 31, 1971.

RICHARD E. GRIFFITH,  
Regional Director, Bureau of  
Sport Fisheries and Wildlife.

FEBRUARY 1, 1971.

[FR Doc.71-1701 Filed 2-8-71;8:45 am]

**PART 33—SPORT FISHING**

**Monomoy National Wildlife Refuge, Mass.**

The following special regulation is issued and is effective on date of publication in the FEDERAL REGISTER (2-9-71).

§ 33.5 Special regulations; sport fishing; for individual wildlife refuge areas.

MASSACHUSETTS

MONOMOY NATIONAL WILDLIFE REFUGE

Sport fishing in tidal waters is permitted from the shores of Monomoy National Wildlife Refuge, Chatham, Mass.

A map of the refuge is available from the Refuge Manager, Great Meadows National Wildlife Refuge, 191 Sudbury Road, Concord, MA 01742, and from the Regional Director, Bureau of Sport Fisheries and Wildlife, U.S. Post Office and Courthouse, Boston, MA 02109. Sport fishing shall be in accordance with all applicable State regulations.

The provisions of this special regulation supplement the regulations which govern sport fishing on wildlife areas generally, which are set forth in Title 50, Code of Federal Regulations, Part 33, and are effective through December 31, 1971.

RICHARD E. GRIFFITH,  
*Regional Director, Bureau of Sport Fisheries and Wildlife.*

FEBRUARY 1, 1971.

[FR Doc.71-1702 Filed 2-8-71;8:45 am]

**PART 33—SPORT FISHING**

**Parker River National Wildlife Refuge, Mass.**

The following special regulation is issued and is effective on date of publication in the FEDERAL REGISTER (2-9-71).

§ 33.5 Special regulations; sport fishing; for individual wildlife areas.

MASSACHUSETTS

PARKER RIVER NATIONAL WILDLIFE REFUGE

Sport fishing on the Parker River National Wildlife Refuge, Mass., is permitted from May 1 through October 15, 1971, and at other times by special permit from the Refuge Manager, in the Public Use Area on the ocean side of Plum Island consisting of 218 acres extending from the south boundary of the Swimming and Bathing Area to the south boundary of the Refuge. This area is delineated on maps available at refuge headquarters and from the Regional Director, Bureau of Sport Fisheries and Wildlife, U.S. Post Office and Courthouse, Boston, MA 02109. Sport fishing shall be in accordance with all applicable State and town regulations.

The provisions of this special regulation supplement the regulations which govern fishing on wildlife refuge areas generally which are set forth in Title 50, Code of Federal Regulations, Part

33 and are effective through December 31, 1971.

RICHARD E. GRIFFITH,  
*Regional Director, Bureau of Sport Fisheries and Wildlife.*

FEBRUARY 1, 1971.

[FR Doc.71-1703 Filed 2-8-71;8:45 am]

**PART 33—SPORT FISHING**

**Mingo National Wildlife Refuge, Mo.**

The following special regulation is issued and is effective on date of publication in the FEDERAL REGISTER (2-9-71).

§ 33.5 Special regulations; sport fishing; for individual wildlife refuge areas.

MISSOURI

MINGO NATIONAL WILDLIFE REFUGE

Sport fishing on the Mingo National Wildlife Refuge, Mo., is permitted in all waters on the refuge. The waters comprise about 4,300 acres. Maps and information are available at refuge headquarters and from the office of the Regional Director, Bureau of Sport Fisheries and Wildlife, Federal Building, Fort Snelling, Twin Cities, MN 55111. Sport fishing shall be in accordance with all applicable State regulations subject to the following conditions:

(1) Open season: March 15, 1971, through September 30, 1971 daylight hours only.

(2) The use of motors on boats is not permitted.

The provisions of this special regulation supplement the regulations which govern fishing on wildlife refuge areas generally which are set forth in Title 50, Code of Federal Regulations, Part 33, and are effective through September 30, 1971.

JOHN E. TOLL,  
*Refuge Manager, Mingo National Wildlife Refuge, Puxico, Mo.*

JANUARY 20, 1971.

[FR Doc.71-1704 Filed 2-8-71;8:46 am]

**PART 33—SPORT FISHING**

**Elizabeth Alexandra Morton National Wildlife Refuge, N.Y.**

The following special regulation is issued and is effective on date of publication in the FEDERAL REGISTER (2-9-71).

§ 33.5 Special regulations; sport fishing; for individual wildlife refuge areas.

NEW YORK

ELIZABETH ALEXANDRA MORTON NATIONAL WILDLIFE REFUGE

Sport fishing from the shore in tidal waters and access thereto by walking is permitted on the Elizabeth Morton National Wildlife Refuge, Sag Harbor, N.Y., through December 31, 1971. The refuge is delineated on a map available at refuge headquarters and from the office of the Regional Director, Bureau of Sport Fish-

eries and Wildlife, U.S. Post Office and Courthouse, Boston, MA 02109. Sport fishing shall be in accordance with all applicable State regulations.

The provisions of this special regulation supplement the regulations which govern fishing on wildlife refuge areas generally, which are set forth in Title 50, Code of Federal Regulations, Part 33, and are effective through December 31, 1971.

RICHARD E. GRIFFITH,  
*Regional Director, Bureau of Sport Fisheries and Wildlife.*

FEBRUARY 1, 1971.

[FR Doc.71-1705 Filed 2-8-71;8:46 am]

**PART 33—SPORT FISHING**

**Iroquois National Wildlife Refuge, N.Y.**

The following special regulation is issued and is effective on date of publication in the FEDERAL REGISTER (2-9-71).

§ 33.5 Special regulations; sport fishing; for individual wildlife refuge areas.

NEW YORK

IROQUOIS NATIONAL WILDLIFE REFUGE

Sport fishing on the Iroquois National Wildlife Refuge, Basom, N.Y., is permitted on the areas designated by signs as open to fishing. These open areas, comprising 26 acres, are delineated on maps available at refuge headquarters and from the Regional Director, Bureau of Sport Fisheries and Wildlife, U.S. Post Office and Courthouse, Boston, MA 02109. Sport fishing shall be in accordance with all applicable State regulations subject to the following special conditions.

(1) The use of boats with motors is not permitted.

(2) The use of boats after October 1st is not permitted.

The provisions of this special regulation supplement the regulations governing fishing on wildlife refuge areas generally which are set forth in Title 50, Code of Federal Regulations, Part 33, and are effective through December 31, 1971.

RICHARD E. GRIFFITH,  
*Regional Director, Bureau of Sport Fisheries and Wildlife.*

FEBRUARY 1, 1971.

[FR Doc.71-1706 Filed 2-8-71;8:46 am]

**PART 33—SPORT FISHING**

**Montezuma National Wildlife Refuge, N.Y.**

The following special regulation is issued and is effective on date of publication in the FEDERAL REGISTER (2-9-71).

§ 33.5 Special regulations; sport fishing; for individual wildlife refuge areas.

## NEW YORK

## MONTEZUMA NATIONAL WILDLIFE REFUGE

Sport fishing in State waters in compliance with State regulations is permitted from refuge lands from January 1 to December 31, 1971. The three areas open to access to fishing are designated by signs and delineated on maps available at refuge headquarters and from the Regional Director, Bureau of Sport Fisheries and Wildlife, U.S. Post Office and Courthouse, Boston, MA 02109.

The provisions of this special regulation supplement the regulations governing fishing on wildlife refuge areas generally which are set forth in Title 50, Code of Federal Regulations, Part 33, and are effective through December 31, 1971.

RICHARD E. GRIFFITH,  
*Regional Director, Bureau of  
Sport Fisheries and Wildlife.*

FEBRUARY 1, 1971.

[FR Doc.71-1707 Filed 2-8-71;8:46 am]

## PART 33—SPORT FISHING

## Erie National Wildlife Refuge, Pa.

The following special regulation is issued and is effective on date of publication in the FEDERAL REGISTER (2-9-71).

§ 33.5 Special regulations; sport fishing; for individual wildlife refuge areas.

## PENNSYLVANIA

## ERIE NATIONAL WILDLIFE REFUGE

Sport fishing on the Erie National Wildlife Refuge, Pa., is permitted on areas designated by signs as open to fishing. Boats are permitted in Lake Creek above Sugar Lake where designated by signs. These open areas are delineated on maps available at refuge headquarters and from the Regional Director, Bureau of Sport Fisheries and Wildlife, U.S. Post Office and Courthouse, Boston, MA 02109. Fishing shall be in accordance with all applicable State regulations.

The provisions of this special regulation supplement the regulations which govern fishing on wildlife refuge areas generally, which are set forth in Title 50, Code of Federal Regulations, Part 33, and are effective through December 31, 1971.

RICHARD E. GRIFFITH,  
*Regional Director, Bureau of  
Sport Fisheries and Wildlife.*

FEBRUARY 1, 1971.

[FR Doc.71-1708 Filed 2-8-71;8:46 am]

## PART 33—SPORT FISHING

## Missisquoi National Wildlife Refuge, Vt.

The following special regulation is issued and is effective on date of publication in the FEDERAL REGISTER (2-9-71).

§ 33.5 Special regulations; sport fishing; for individual wildlife refuge areas.

## VERMONT

## MISSISQUOI NATIONAL WILDLIFE REFUGE

Sport fishing is permitted in Lake Champlain and the Missisquoi River from the Missisquoi National Wildlife Refuge, Vt. The refuge is delineated on a map available at refuge headquarters, Swanton, Vt., and from the Regional Director, Bureau of Sport Fisheries and Wildlife, U.S. Post Office and Courthouse, Boston, MA 02109. Sport fishing shall be in accordance with all applicable State regulations, subject to the following special condition:

(1) Taking of fish by use of firearms is prohibited.

The provisions of this special regulation supplement the regulations which govern fishing on wildlife refuge areas generally, which are set forth in Title 50, Code of Federal Regulations, Part 33, and are effective through December 31, 1971.

RICHARD E. GRIFFITH,  
*Regional Director, Bureau of  
Sport Fisheries and Wildlife.*

FEBRUARY 1, 1971.

[FR Doc.71-1709 Filed 2-8-71;8:46 am]

# Proposed Rule Making

## DEPARTMENT OF THE TREASURY

Internal Revenue Service

[ 26 CFR Parts 1, 13, 301 ]

### 65-DAY RULE; ACCUMULATION TRUSTS; CREDIT FOR TAXES PAID BY THE TRUST

#### Notice of Proposed Rule Making

Notice is hereby given that the regulations set forth in tentative form below are proposed to be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury or his delegate. Prior to the final adoption of such regulations, consideration will be given to any comments or suggestions pertaining thereto which are submitted in writing, preferably in quintuplicate, to the Commissioner of Internal Revenue, Attention: CC : LR : T, Washington, D.C. 20224, within the period of 30 days from the date of publication of this notice in the FEDERAL REGISTER. Any written comments or suggestions not specifically designated as confidential in accordance with 26 CFR 601.601(b) may be inspected by any person upon written request. Any person submitting written comments or suggestions who desires an opportunity to comment orally at a public hearing on these proposed regulations should submit his request, in writing, to the Commissioner within the 30-day period. In such case, a public hearing will be held, and notice of the time, place, and date will be published in a subsequent issue of the FEDERAL REGISTER. The proposed regulations are to be issued under the authority contained in section 7805 of the Internal Revenue Code of 1954 (68A Stat. 917; 26 U.S.C. 7805).

[SEAL] RANDOLPH W. THROWER,  
Commissioner of Internal Revenue.

In order to conform the Income Tax Regulations (26 CFR Part 1), and the Regulations on Procedure and Administration (26 CFR Part 301), to the amendments of the Internal Revenue Code made by section 331 of the Tax Reform Act of 1969 (83 Stat. 592), such regulations are amended as follows: Temporary Treasury Regulations § 13.6, 35 F.R. 3030, as amended, 35 F.R. 3995, is superseded.

INCOME TAX REGULATIONS (26 CFR  
PART 1)

PARAGRAPH 1. Section 1.643(a)-4 is amended to read as follows:

§ 1.643(a)-4 Extraordinary dividends and taxable stock dividends.

In the case solely of a trust which qualifies under Subpart B (section 651 and following) as a "simple trust", there are excluded from distributable net in-

come extraordinary dividends (whether paid in cash or in kind) or taxable stock dividends which are not distributed or credited to a beneficiary because the fiduciary in good faith determines that under the terms of the governing instrument and applicable local law such dividends are allocable to corpus. See section 665(e), paragraph (b) of § 1.665(e)-1 and paragraph (b) of § 1.665(e)-1A for the treatment of such dividends upon subsequent distribution.

PAR. 2. Section 1.643(b)-2 is amended to read as follows:

§ 1.643(b)-2 Dividends allocated to corpus.

Extraordinary dividends or taxable stock dividends which the fiduciary, acting in good faith, determines to be allocable to corpus under the terms of the governing instrument and applicable local law are not considered "income" for purposes of subpart A, B, C, or D, part I, subchapter J, chapter 1 of the Code. See section 643(a)(4), § 1.643(a)-4, § 1.643(d)-2, section 665(e), paragraph (b) of § 1.665(e)-1 and paragraph (b) of § 1.665(e)-1A for the treatment of such items in the computation of distributable net income.

PAR. 3. Section 1.652(b)-1 is amended to read as follows:

§ 1.652(b)-1 Character of amounts.

In determining the gross income of a beneficiary, the amounts includable under § 1.652(a)-1 have the same character in the hands of the beneficiary as in the hands of the trust. For example, to the extent that the amounts specified in § 1.652(a)-1 consist of income exempt from tax under section 103, such amounts are not included in the beneficiary's gross income. Similarly, dividends distributed to a beneficiary retain their original character in the beneficiary's hands for purposes of determining the availability to the beneficiary of the dividends received credit under section 34 (for dividends received on or before Dec. 31, 1964) and the dividend exclusion under section 116. Also, to the extent that the amounts specified in § 1.652(a)-1 consist of "earned income" in the hands of the trust under the provisions of section 1348 (see § 1.1348-2(a)(6)), such amount shall be treated under section 1348 as "earned income" in the hands of the beneficiary. Similarly, to the extent such amounts consist of an amount to which the provisions of section 72(n) would apply in the hands of the trust, such amount shall be treated as subject to such section in the hands of the beneficiary except where such amount is deemed under section 666(a) to have been distributed in a preceding taxable year of the trust and the partial tax described in section 668(a)(2) is determined under section 668(b)(1)(B). The tax treatment of amounts determined under § 1.652(a)-1 depends upon the

beneficiary's status with respect to them, not upon the status of the trust. Thus, if a beneficiary is deemed to have received foreign income of a foreign trust, the includibility of such income in his gross income depends upon his taxable status with respect to that income.

PAR. 4. Sections 1.663(b), 1.663(b)-1, and 1.663(b)-2 are amended to read as follows:

§ 1.663(b) Statutory provisions; estates and complex trusts; special rules applicable to sections 661 and 662; distributions in first 65 days of taxable year.

SEC. 663. Special rules applicable to sections 661 and 662. \* \* \*

(b) Distributions in first 65 days of taxable year—(1) General rule. If within the first 65 days of any taxable year of a trust, an amount is properly paid or credited, such amount shall be considered paid or credited on the last day of the preceding taxable year.

(2) Limitation. Paragraph (1) shall apply with respect to any taxable year of a trust only if the fiduciary of such trust elects, in such manner and at such time as the Secretary or his delegate prescribes by regulations, to have paragraph (1) apply for such taxable year.

[Sec. 693(b) as amended by sec. 331(b), Tax Reform Act 1969 (83 Stat. 598)]

§ 1.663(b)-1 Distributions in first 65 days of taxable year; scope.

(a) Taxable years beginning after December 31, 1968—(1) General rule. With respect to taxable years beginning after December 31, 1968, the fiduciary of a trust may elect (as provided in § 1.663(b)-2) to treat any distribution or a portion of any distribution to a beneficiary within the first 65 days following the taxable year as an amount which was paid or credited on the last day of such taxable year.

(2) Effect of election. (i) An election is effective only with respect to the taxable year for which the election is made. An election shall be made for each taxable year for which the treatment is desired.

(ii) If an election is made with respect to a taxable year of a trust, this section shall apply only to those amounts which are properly paid or credited within the first 65 days following such year and which are so designated by the fiduciary in his election. Any amount considered under section 663(b) as having been distributed in the preceding taxable year shall be so treated for all purposes. For example, in determining the beneficiary's tax liability, such amount shall be considered as having been received by the beneficiary in his taxable year in which or with which the last day of the preceding taxable year of the trust ends.

(b) Taxable years beginning before January 1, 1969. With respect to taxable years of a trust beginning before January 1, 1969, the fiduciary of the trust may

elect under section 663(b) to treat distributions within the first 65 days following such taxable year as amounts which were paid or credited on the last day of such taxable year, if:

(1) The trust was in existence prior to January 1, 1954;

(2) An amount in excess of the income of the immediately preceding taxable year may not (under the terms of the governing instrument) be distributed in any taxable year; and

(3) The fiduciary elects (as provided in § 1.663(b)-2) to have section 663(b) apply.

#### § 1.663(b)-2 Election.

(a) *Manner and time of election; revocations.* The election shall be made in a statement attached to the return of the trust for the taxable year for which the election is made. The election shall be made not later than the time prescribed by law for filing the return for such taxable year (including extensions thereof). An election shall become irrevocable after the last day prescribed for making the election.

(b) *Elections under prior law.* Elections made pursuant to section 663(b) prior to its amendment by section 331(b) of the Tax Reform Act of 1969 (83 Stat. 598), which, under prior law, were irrevocable for the taxable year for which the election was made and all subsequent years, are not effective for taxable years beginning after December 31, 1968. In the case of a trust for which an election was made under prior law, the fiduciary shall make the election for each taxable year beginning after December 31, 1968, for which the treatment provided by section 663(b) is desired.

PAR. 5. The following sections are inserted immediately before § 1.665(a):

§ 1.665(a)A *Statutory provisions; excess distributions by trusts; definitions applicable to subpart D; undistributed net income.*

Sec. 665. *Definitions applicable to subpart D—(a) Undistributed net income.* For purposes of this subpart, the term "undistributed net income" for any taxable year means the amount by which the distributable net income of the trust for such taxable year exceeds the sum of—

(1) The amounts for such taxable year specified in paragraphs (1) and (2) of section 661(a), and

(2) The amount of taxes imposed on the trust attributable to such distributable net income.

[Sec. 665(a) as amended by sec. 331(a), Tax Reform Act 1969 (83 Stat. 592)]

§ 1.665(a)-0A *Excess distributions by trusts; scope of subpart D.*

(a) *In general.* (1) Subpart D (section 665 and following), part I, subchapter J, chapter 1 of the Code, as amended by the Tax Reform Act of 1969, is designed to tax the beneficiary of a trust which accumulates, rather than distributes, all or part of its income currently (i.e., an accumulation trust), in most cases, as if the income had been currently distributed to the beneficiary instead of accumulated by the trust. Accordingly, subpart D provides special rules for the treatment

of amounts paid, credited, or required to be distributed by a complex trust (one that is subject to subpart C (section 661 and following) of such part I) in any year in excess of distributable net income (as defined in section 643(a)) for that year. Such an excess distribution is defined as an "accumulation distribution."

(2) An accumulation distribution is deemed to consist of, first, "undistributed net income" of the trust from preceding taxable years, and, after all the undistributed net income for all preceding taxable years has been deemed distributed, "undistributed capital gain" of the trust. To the extent of the undistributed capital gain, the distribution is defined as a "capital gain distribution."

(3) The accumulation distribution is "thrown back" to the earliest "preceding taxable year" of the trust, which, in the case of distributions made for a taxable year beginning after December 31, 1973, from a trust (other than a foreign trust created by a U.S. person), is any taxable year beginning after December 31, 1968. Special transitional rules apply for distributions made in taxable years beginning before January 1, 1974. In the case of a foreign trust created by a U.S. person, a "preceding taxable year" is any year of the trust to which the Code applies.

(4) A distribution of undistributed net income (included in an accumulation distribution) and a capital gain distribution will be included in the income of the beneficiary in the year they are actually paid, credited, or required to be distributed to him. The tax on the distribution will be approximately the amount of tax the beneficiary would have paid with respect to the distribution had the income and capital gain been distributed to the beneficiary in the year earned by the trust. An additional amount equal to the "taxes imposed on the trust" for the preceding year is also deemed distributed. To prevent double taxation, however, the beneficiary receives a credit for such taxes.

(b) *Effective dates.* All regulations sections under subpart D (sections 665 through 669) which have an "A" suffix (such as §§ 1.665(a)A and 1.666(b)-1A) are applicable to taxable years beginning on or after January 1, 1969, and all references therein to sections 665 through 669 are references to such sections as amended by the Tax Reform Act of 1969. Sections without the "A" suffix (such as §§ 1.665(a) and 1.666(b)-1) are applicable only to taxable years beginning before January 1, 1969, and all references therein to sections 665 through 669 are references to such sections before amendment by the Tax Reform Act of 1969.

(c) *Examples.* Where examples contained in the regulations under subpart D refer to tax rates for years after 1968, such tax rates are not necessarily the actual rates for such years, but are only used for example purposes.

(d) *Applicability to estates.* Subpart D does not apply to any estate.

(e) *Multiple trusts.* Multiple trusts that—

(1) Have no substantially independent purposes (such as independent dispositive purposes), or

(2) Have substantially the same beneficiary and the same grantor and have as their principal purpose the avoidance or mitigation of the progressive rates of tax (including mitigation as a result of deferral of tax), or of the minimum tax for tax preferences imposed by section 56,

shall be consolidated and treated as one trust for the purposes of subchapter J.

§ 1.665(a)-1A *Undistributed net income.*

(a) *Domestic trusts.* The term "undistributed net income", in the case of a trust (other than a foreign trust created by a U.S. person) means, for any taxable year beginning after December 31, 1968, the distributable net income of the trust for that year (as determined under section 643(a)), less:

(1) The amount of income required to be distributed currently and any other amounts properly paid or credited or required to be distributed to beneficiaries in the taxable year as specified in section 661(a), and

(2) The amount of taxes imposed on the trust allocable to such distributable net income, as defined in § 1.665(d)-1A.

The application of the rule in this paragraph to a taxable year of a trust in which income is accumulated may be illustrated by the following example:

*Example.* Under the terms of the trust, \$10,000 of income is required to be distributed currently to A and the trustee has discretion to make additional distributions to A. During the taxable year 1971 the trust had distributable net income of \$30,100 derived from royalties and the trustee made distributions of \$20,000 to A. The taxable income of the trust is \$10,000 on which a tax of \$2,190 is paid. The undistributed net income of the trust for the taxable year 1971 is \$7,910, computed as follows:

Distributable net income.....	\$30,100
Less:	
Income currently distributable to A.....	10,000
Other amounts distributed to A.....	10,000
Taxes imposed on the trust attributable to the undistributed net income (see § 1.665(d)-1A).....	2,190
Total.....	22,190
Undistributed net income.....	7,910

(b) *Foreign trusts.* The undistributed net income of a foreign trust created by a U.S. person for any taxable year is the distributable net income of such trust (see § 1.643(a)-6 and the examples set forth in paragraph (b) thereof), less:

(1) The amount of income required to be distributed currently and any other amounts properly paid or credited or required to be distributed to beneficiaries in the taxable year as specified in section 661(a), and

(2) The amount of taxes imposed on such trust by chapter 1 of the Internal Revenue Code, which are attributable to items of income which are required to be

included in such distributable net income.

For purposes of subparagraph (2) of this paragraph, the amount of taxes imposed on the trust for any taxable year by chapter 1 of the Internal Revenue Code is the amount of taxes imposed pursuant to section 871 (relating to tax on non-resident alien individuals) which is properly allocable to the undistributed portion of the distributable net income. See § 1.665(d)-1A. The amount of taxes imposed pursuant to section 871 is the difference between the total tax imposed pursuant to that section on the foreign trust created by a U.S. person for the year and the amount which would have been imposed on such trust had all the distributable net income, as determined under section 643(a), been distributed. The application of the rule in this paragraph may be illustrated by the following examples:

*Example (1).* A trust was created in 1952 under the laws of Country X by the transfer to a trustee in Country X of property by a U.S. person. The entire trust constitutes a foreign trust created by a U.S. person. The governing instrument of the trust provides that \$7,000 of income is required to be distributed currently to a U.S. beneficiary and gives the trustee discretion to make additional distributions to the beneficiary. During the taxable year 1973 the trust had income of \$10,000 from dividends of a U.S. corporation (on which Federal income taxes of \$3,000 were imposed pursuant to section 871 and withheld under section 1441, resulting in the receipt by the trust of cash in the amount of \$7,000), \$20,000 in capital gains from the sale of stock of a Country Y corporation and \$30,000 from dividends of a Country X corporation, none of the gross income of which was derived from sources within the United States. No income taxes were required to be paid to Country X or Country Y in 1973. The trustee did not file a U.S. income tax return for the taxable year 1973. The distributable net income of the trust before distributions to the beneficiary for 1973 is \$80,000 (\$57,000 of which is cash). During 1973 the trustee made distributions to the U.S. beneficiary equaling one-half of the trust's distributable net income. Thus, the U.S. beneficiary is treated as having had distributed to him \$5,000 (composed of \$3,500 as a cash distribution and \$1,500 as the tax imposed pursuant to section 871 and withheld under section 1441), representing one-half of the income from U.S. sources; \$10,000 in cash, representing one-half of the capital gains from the sale of stock of the Country Y corporation; and \$15,000 in cash, representing one-half of the income from Country X sources for a total of \$30,000. The undistributed net income of the trust at the close of taxable year 1973 is \$28,500 computed as follows:

Distributable net income	\$60,000
Less:	
(1) Amounts distributed to the beneficiary:	
Income currently distributed to the beneficiary	\$7,000
Other amounts distributed to the beneficiary	21,500
Taxes under sec. 871 deemed distributed to the beneficiary	1,500
<b>Total amounts distributed to the beneficiary</b>	<b>30,000</b>

(2) Amount of taxes imposed on the trust under chapter 1 of the Code attributable to the undistributed net income (See § 1.665(d)-1A) (\$3,000 less \$1,500)	1,500
<b>Total</b>	<b>31,500</b>

Undistributed net income-- 28,500  
*Example (2).* The facts are the same as in example (1) except that property has been transferred to the trust by a person other than a U.S. person, and during 1973 the foreign trust created by a U.S. person was 60 percent of the entire foreign trust. The trustee paid no income taxes to Country X or Country Y in 1973.

(1) The undistributed net income of the portion of the entire trust which is a foreign trust created by a U.S. person for 1973 is \$17,100, computed as follows:

Distributable net income (60% of each item of gross income of entire trust):	
60% of \$10,000 U.S. dividends	\$6,000
60% of \$20,000 Country X capital gains	12,000
60% of \$30,000 Country X dividends	18,000
<b>Total</b>	<b>36,000</b>

Less:

(1) Amounts distributed to the beneficiary—	
Income currently distributed to the beneficiary (60% of \$7,000)	\$4,200
Other amounts distributed to the beneficiary (60% of \$21,500)	12,900
Taxes under sec. 871 deemed distributed to the beneficiary (60% of \$1,500)	900
<b>Total amounts distributed to the beneficiary</b>	<b>18,000</b>
(ii) Amount of taxes imposed on the trust under chapter 1 of the Code attributable to the undistributed net income (see § 1.665(d)-1A) (60% of \$1,500)	900
<b>Total</b>	<b>\$18,900</b>
<b>Undistributed net income</b>	<b>17,100</b>

(2) The undistributed net income of the portion of the entire trust which is not a foreign trust created by a U.S. person for 1973 is \$11,400, computed as follows:

Distributable net income (40% of each item of gross income of entire trust)	
40% of \$10,000 U.S. dividends	\$4,000
40% of \$20,000 Country X capital gains	8,000
40% of \$30,000 Country X dividends	12,000
<b>Total</b>	<b>24,000</b>

Less:

(1) Amounts distributed to the beneficiary—	
Income currently distributed to the beneficiary (40% of \$7,000)	\$2,800
Other amounts distributed to the beneficiary (40% of \$21,500)	8,600

Taxes under sec. 871 deemed distributed to the beneficiary (40% of \$1,500)	600
<b>Total amounts distributed to the beneficiary</b>	<b>12,000</b>

(ii) Amount of taxes imposed on the trust under chapter 1 of the Code attributable to the undistributed net income (See § 1.665(d)-1A) (40% of \$1,500)

	600
<b>Total</b>	<b>12,600</b>
<b>Undistributed net income</b>	<b>11,400</b>

(c) *Effect of prior distributions.* The undistributed net income for any year to which an accumulation distribution for a later year may be thrown back will be reduced by accumulation distributions in intervening years which are required to be thrown back to such year. For example, if a trust has undistributed net income for 1975, and an accumulation distribution is made in 1980, there must be taken into account the effect on undistributed net income for 1975 of any accumulation distribution made in 1976, 1977, 1978, and 1979. However, undistributed net income for any year will not be reduced by any distributions in an intervening year which are excluded under section 663(a)(1), relating to gifts, bequests, etc. See paragraph (d) of § 1.666(a)-1A for an illustration of the reduction of undistributed net income for any year by a subsequent accumulation distribution.

(d) *Distributions made in taxable years beginning before January 1, 1974.* For special rules relating to accumulation distributions of undistributed net income made in taxable years of the trust beginning before January 1, 1974, see § 1.665(b)-2A.

§ 1.665(b)A Statutory provisions; excess distributions by trusts; definitions applicable to Subpart D; accumulation distribution.

Sec. 665. Definitions applicable to subpart D. . . .

(b) *Accumulation distribution.* For purposes of this subpart, the term "accumulation distribution" means, for any taxable year of the trust, the amount by which—

(1) The amounts specified in paragraph (2) of section 661(a) for such taxable year, exceed

(2) Distributable net income for such year reduced (but not below zero) by the amounts specified in paragraph (1) of section 661(a).

[Sec. 665(b) as amended by sec. 331(a), Tax Reform Act 1969 (83 Stat. 592)]

§ 1.665(b)-1A Accumulation distributions.

(a) *In general.* (1) The term "accumulation distribution," for any taxable year of a trust, means an amount by which the amounts properly paid, credited, or required to be distributed within the meaning of section 61(a)(2) for that year exceed the distributable net income (determined under section 643(a)) of the trust, reduced (but not below

zero) by the amount of income required to be distributed currently. Distributions made within the first 65 days following a taxable year may be treated as having been distributed on the last day of such taxable year. See section 663 (b) and the regulations thereunder.

(2) An accumulation distribution also includes, for a taxable year of the trust, that portion of the trust of which the grantor or any other person is treated as owner under subpart E (section 671 and following), part I, subchapter J, Chapter 1 of the Code by reason of a power acquired during such year to affect the beneficial enjoyment of the corpus or income of the trust accumulated in prior taxable years. No accumulation distribution will occur merely because of the inception of a power which can only affect the beneficial enjoyment of income of the trust received after such taxable year.

(3) Although amounts properly paid, credited, or required to be distributed under section 661(a)(2) do not exceed the income of the trust during the taxable year, an accumulation distribution may result if such amounts exceed distributable net income reduced (but not below zero) by the amount required to be distributed currently. This may occur, for example, when expenses allocable to corpus are taken into account in determining taxable income and hence distributable net income.

(b) *Payments which are accumulation distributions.* The following are some instances in which an accumulation distribution may arise:

(1) *One trust to another.* A distribution from one trust to another trust is generally an accumulation distribution, assuming that all the other necessary requirements are met. For example, assume that a testamentary trust accumulated income during the life of the decedent's widow. Upon her death, the trust terminates and "pours over" into three trusts, one for the benefit of each of her children. Such a pourover is an accumulation distribution. However if—

(i) A distribution is made from one trust to a second trust, and by the second trust to the ultimate beneficiary,

(ii) The second trust is serving as a conduit for distribution to the ultimate beneficiary, and

(iii) The purpose of such distribution is (a) to avoid the capital gain distribution provisions (see section 669 and the regulations thereunder), or (b) to avoid or mitigate the progressive rates of tax or the minimum tax by bunching income accumulated in several taxable years of the first trust into 1 taxable year of the second trust.

the distribution shall be deemed to be an accumulation distribution by the first trust to the ultimate beneficiary. An amount passing from one separate share of a trust to another separate share of the same trust is not an accumulation distribution. See § 1.665(g)-2A.

(2) *Trust for minor.* A distribution of income accumulated during the minority of the beneficiary is generally an ac-

cumulation distribution. For example if a trust accumulates income until the beneficiary's 21st birthday, and then distributes the income to the beneficiary, such a distribution is an accumulation distribution. However, see § 1.665(b)-2A for rules governing income accumulated in taxable years beginning before January 1, 1969.

(3) *Power of withdrawal.* An accumulation distribution will be deemed to have been made in any taxable year of the trust to the extent of the portion of the trust that any beneficiary becomes treated as owner under section 678(a)(1) by reason of a power arising in such year and exercisable solely by himself to withdraw corpus of the trust or income accumulated in prior taxable years. The amount of the accumulation distribution shall be determined without regard to whether or not the power of withdrawal was in fact exercised during such year. For example, a decedent in his will gave his widow a power, exercisable solely by her, to require the trustee of a residuary trust to pay her during each taxable year of the trust \$5,000 from corpus. The widow's right to exercise such power was not cumulative, so that, upon her failure to exercise it before the end of any taxable year of the trust, her right as to that year lapsed. An accumulation distribution will be deemed to have been made to the widow in each taxable year of the trust to the extent of the amount that could be withdrawn from corpus during such taxable year by reason of an exercise of such power.

(4) *Amounts paid for support.* An accumulation distribution will arise in the case of amounts applied or distributed for the support of a dependent under the circumstances specified in section 677(b) or section 678(c) out of corpus or out of other than income for the taxable year and amounts used to discharge or satisfy any person's legal obligation as that term is used in § 1.662(a)-4.

(c) *Payments which are not accumulation distributions—(1) Gifts, bequests, etc., described in section 663(a)(1).* A gift or bequest of a specific sum of money or of specific property described in section 663(a)(1) is not an accumulation distribution.

(2) *Charitable payments.* Any amount paid, permanently set aside, or used for the purposes specified in section 642(c) is not an accumulation distribution, even though no charitable deduction is allowed under such section with respect to such payment.

(d) *Examples.* The provisions of this section may be illustrated by the following examples:

*Example (1).* A trustee properly makes a distribution to a beneficiary of \$20,000 during the taxable year 1976, of which \$10,000 is income required to be distributed currently to the beneficiary. The distributable net income of the trust is \$15,000. There is an accumulation distribution of \$5,000 computed as follows.

Total distribution.....	\$20,000
Less: Income required to be distributed currently (section 661(a)(1)) .....	10,000
Other amounts distributed (section 661(a)(2)) .....	10,000
Distributable net income..	\$15,000
Less: Income required to be distributed currently..	10,000

Balance of distributable net income .....	5,000
Accumulation distribution..	5,000

*Example (2).* Under the terms of the trust instrument, an annuity of \$15,000 is required to be paid to A out of income each year and the trustee may in his discretion make distributions out of income or corpus to B. During the taxable year the trust had income of \$18,000, as defined in section 643(b), and expenses allocable to corpus of \$5,000. Distributable net income amounted to \$13,000. The trustee distributed \$15,000 of income to A and, in the exercise of his discretion, paid \$5,000 to B. There is an accumulation distribution of \$5,000 computed as follows:

Total distribution.....	\$20,000
Less: Income required to be distributed currently to A (section 661(a)(1)) .....	15,000

Other amounts distributed (section 661(a)(2)) .....	5,000
Distributable net income..	\$13,000
Less: Income required to be distributed currently to A .....	15,000

Balance of distributable net income .....	0
Accumulation distribution to B .....	5,000

*Example (3).* Under the terms of a trust instrument, the trustee may either accumulate the trust income or make distributions to A and B. The trustee may also invade corpus for the benefit of A and B. During the taxable year, the trust had income as defined in section 643(b) of \$22,000 and expenses of \$5,000 allocable to corpus. Distributable net income amounts to \$17,000. The trustee distributed \$10,000 each to A and B during the taxable year. There is an accumulation distribution of \$3,000 computed as follows:

Total distribution.....	\$20,000
Less: Income required to be distributed currently.....	0

Other amounts distributed (section 661(a)(2)) .....	20,000
Distributable net income..	\$17,000
Less: Income required to be distributed currently .....	0

Balance of distributable net income .....	17,000
Accumulation distribution..	3,000

§ 1.665(b)-2A Special rules for accumulation distributions made in taxable years beginning before January 1, 1974.

(a) *General rule.* Section 331(d)(2) (A) of the Tax Reform Act of 1969 excludes certain accumulated income from the tax imposed by section 668(a)(2) by providing certain exceptions from the

definition of an "accumulation distribution." Any amount paid, credited, or required to be distributed by a trust (other than a foreign trust created by a U.S. person) during a taxable year of the trust beginning after December 31, 1968, and before January 1, 1974, shall not be subject to the tax imposed by section 668(a)(2) to the extent of the portion of such amount that (1) would be allocated under section 666(a) to a preceding taxable year of the trust beginning before January 1, 1969, and (2) would not have been deemed an accumulation distribution because of the provisions of paragraphs (1), (2), (3), or (4) of section 665(b) as in effect on December 31, 1968, had the trust distributed such amounts on the last day of its last taxable year beginning before January 1, 1969. However, the \$2,000 de minimis exception formerly in section 665(b) does not apply in the case of any distribution made in a taxable year of a trust beginning after December 31, 1968. Amounts to which this exclusion applies shall reduce the undistributed net income of the trust for the preceding taxable year or years to which such amounts would be allocated under section 666(a). However, since section 668(a)(2) does not apply to such amounts, no amount of taxes imposed on the trust allocable to such undistributed net income is deemed distributed under section 666(b) and (c).

(b) *Application of general rule.* The rule expressed in paragraph (a) of this section is applied to the exceptions formerly in section 665(b) as follows:

(1) *Distributions from amounts accumulated while beneficiary is under 21.* Paragraph (1) of section 665(b) as in effect on December 31, 1968, provided that amounts paid, credited, or required to be distributed to a beneficiary as income accumulated before the birth of such beneficiary or before such beneficiary attains the age of 21 were not to be considered to be accumulation distributions. If an accumulation distribution is made in a taxable year of the trust beginning after December 31, 1968, and before January 1, 1974, and under section 666(a) such accumulation distribution would be allocated to a preceding taxable year beginning before January 1, 1969, no tax shall be imposed under section 668(a)(2) to the extent the income earned by the trust for such preceding taxable year would be deemed under § 1.665(b)-2(b)(1) to have been accumulated before the beneficiary's birth or before his 21st birthday. The provisions of this subparagraph may be illustrated by the following example:

*Example.* A trust on the calendar year basis was established on January 1, 1965, to accumulate the income during the minority of B, and to pay the accumulated income over to B upon his attaining the age of 21. B's 21st birthday is January 1, 1973. On January 2, 1973, the trustee pays over to B all the accumulated income of the trust. The distribution is an accumulation distribution that may be allocated under section 666(a) to 1968, 1969, 1970, 1971, and 1972 (the 5 preceding taxable years as defined in § 1.665(e)-1A). To the extent the distribution is allocated to 1968, no tax is imposed under section 668(a)(2).

(ii) As indicated in paragraph (a) of this section, a distribution of an amount excepted from the tax otherwise imposed under section 668(a)(2) will reduce undistributed net income for the purpose of determining the effect of a future distribution. Thus, under the facts of the example in subdivision (i) of this subparagraph, the undistributed net income for the trust's taxable year 1968 would be reduced by the amount of the distribution allocated to that year under section 666(a).

(2) *Emergency distributions.* Paragraph (2) of section 665(b) as in effect on December 31, 1968, provided an exclusion from the definition of an accumulation distribution for amounts properly paid or credited to a beneficiary to meet his emergency needs. Therefore, if an accumulation distribution is made from a trust in a taxable year beginning before January 1, 1974, and under section 666(a) such accumulation distribution would be allocated to a preceding taxable year of the trust beginning before January 1, 1969, no tax shall be imposed under section 668(a)(2) if such distribution would have been considered an emergency distribution under § 1.665(b)-2(b)(2) had it been made in a taxable year of the trust beginning before January 1, 1969. For example, assume a trust on a calendar year basis in 1972 makes an accumulation distribution which under § 1.665(b)-2(b)(2) would be considered an emergency distribution and under section 666(a) the distribution would be allocated to the years 1967, 1968, and 1969. To the extent such amount is allocated to 1967 and 1968, no tax would be imposed under section 668(a)(2).

(3) *Certain distributions at specified ages.* Paragraph (3) of section 665(b) as in effect on December 31, 1968, provided an exclusion (in the case of certain trusts created before January 1, 1954) from the definition of an accumulation distribution for amounts properly paid or credited to a beneficiary upon his attaining a specified age or ages, subject to certain restrictions (see § 1.665(b)-2(b)(3)). Therefore, a distribution from a trust in a taxable year beginning after December 31, 1968, will not be subject to the tax imposed under section 668(a)(2) to the extent such distribution would be allocated to a preceding taxable year of the trust beginning before January 1, 1969, if such distribution would have qualified under the provisions of § 1.665(b)-2(b)(3) had it been made in a taxable year of the trust to which such section was applicable.

(4) *Certain final distributions.* Paragraph (4) of section 665(b) as in effect on December 31, 1968, provided an exclusion from the definition of an accumulation distribution for amounts properly paid or credited to a beneficiary as a final distribution of the trust if such final distribution was made more than 9 years after the date of the last transfer to such trust. Therefore, amounts properly paid or credited to a beneficiary as a final distribution of a trust in a taxable year of the trust beginning after December 31, 1968, will not be subject to the tax imposed under section 668(a)(2) to the extent

such distribution would be allocated to a preceding taxable year of the trust beginning before January 1, 1969, if the last day of the last taxable year of the trust beginning before January 1, 1969, was more than 9 years after the date of the last transfer to such trust. If the last day of such last taxable year is not more than 9 years after such last transfer, however, then the exclusion provided by this section does not apply and the distribution shall be taxed according to the general rules applicable under subpart D. The provisions of this paragraph may be illustrated by the following examples:

*Example (1).* A trust on a calendar year basis was established on January 1, 1958, and no additional transfers were made to it. On January 1, 1973, the trustee terminates the trust and makes a final distribution to the beneficiary, B. Because more than 9 years elapsed between the last transfer to the trust and the last day of the last taxable year beginning before January 1, 1969 (i.e., Dec. 31, 1968), the distribution is not taxed under section 668(a)(2) to the extent it would be allocated to 1968 under section 666(a).

*Example (2).* Assume the same facts as in example (1), except that the grantor made an additional transfer to the trust on December 31, 1963. Inasmuch as more than 9 years had not elapsed between that transfer and December 31, 1968, the distribution in 1973 is an accumulation distribution to which no exception applies.

**§ 1.665(c)A Statutory provisions; excess distributions by trusts; definitions applicable to subpart D; special rule applicable to distributions by certain foreign trusts.**

Sec. 665. Definitions applicable to subpart D. \* \* \*

(c) *Special rule applicable to distributions by certain foreign trusts.* For purposes of this subpart, any amount paid to a U.S. person which is from a payor who is not a U.S. person and which is derived directly or indirectly from a foreign trust created by a U.S. person shall be deemed in the year of payment to have been directly paid by the foreign trust.

[Sec. 665(c) as amended by sec. 331(a), Tax Reform Act 1969 (83 Stat. 592)]

**§ 1.665(c)-1A Special rule applicable to distributions by certain foreign trusts.**

(a) *In general.* Except as provided in paragraph (b) of this section, for purposes of section 665 any amount paid to a U.S. person which is from a payor who is not a U.S. person and which is derived directly or indirectly from a foreign trust created by a U.S. person shall be deemed in the year of payment to the U.S. person to have been directly paid to the U.S. person by the trust. For example, if a nonresident alien receives a distribution from a foreign trust created by a U.S. person and then pays the amount of the distribution over to a U.S. person, the payment of such amount to the U.S. person represents an accumulation distribution to the U.S. person from the trust to the extent that the amount received would have been an accumulation distribution had the trust paid the amount directly to the U.S. person in the year in which the payment was received by the U.S. person. This section also applies in a case where a nonresident alien receives indirectly an accumulation

distribution from a foreign trust created by a U.S. person and then pays it over to a U.S. person. An example of such a transaction is one where the foreign trust created by a U.S. person makes the distribution to an intervening foreign trust created by either a U.S. person or a person other than a U.S. person and the intervening trust distributes the amount received to a nonresident alien who in turn pays it over to a U.S. person. Under these circumstances, it is deemed that the payment received by the U.S. person was received directly from a foreign trust created by a U.S. person.

(b) *Limitation.* In the case of a distribution to a beneficiary who is a U.S. person, paragraph (a) of this section does not apply if the distribution is received by such beneficiary under circumstances indicating lack of intent on the part of the parties to circumvent the purposes for which section 7 of the Revenue Act of 1962 (76 Stat. 985) was enacted.

**§ 1.665(d)A Statutory provisions; excess distribution by trusts; definitions applicable to subpart D; taxes imposed on the trust.**

*Sec. 665. Definitions applicable to subpart D. . . .*

(d) *Taxes imposed on the trust.* For purposes of this subpart, the term "taxes imposed on the trust" means the amount of the taxes which are imposed for any taxable year of the trust under this chapter (without regard to this subpart) and which, under regulations prescribed by the Secretary or his delegate, are properly allocable to the undistributed portions of distributable net income and gains in excess of losses from sales or exchanges of capital assets. The amount determined in the preceding sentence shall be reduced by any amount of such taxes deemed distributed under section 666 (b) and (c) or 669 (d) and (e) to any beneficiary.

[Sec. 665(d) as amended by sec. 331(a), Tax Reform Act 1969 (83 Stat. 592)]

**§ 1.665(d)-1A Taxes imposed on the trust.**

(a) *In general.* For the purpose of subpart D, the term "taxes imposed on the trust" means the amount of Federal income taxes, other than the minimum tax for tax preferences imposed by section 56 (except as provided in paragraph (c) (2) of this section), properly imposed for any taxable year on the trust which are attributable to the undistributed portions of distributable net income and gains in excess of losses from sales or exchanges of capital assets.

(b) *Taxes imposed on the trust attributable to undistributed net income.* (1) For the purpose of subpart D, the term "taxes imposed on the trust attributable to the undistributed net income" means the amount of Federal income taxes for the taxable year which is properly allocable to the undistributed portion of the distributable net income for such taxable year. This amount is an amount which bears the same relationship to the total taxes of the trust for the year (other than the minimum tax for tax preferences imposed by section 56), computed after the allowance of credits under section 642(a), as (i) the

taxable income of the trust, other than capital gains not included in distributable net income less their share of the section 1202 deduction, bears to (ii) the total taxable income of the trust for such year. Thus, for the purposes of subpart D, in determining the amount of taxes imposed on the trust attributable to the undistributed net income, that portion of the taxes paid by the trust which is attributable to capital gain allocable to corpus is excluded. The rule stated in this subparagraph may be illustrated by the following example:

*Example.* (1) Under the terms of a trust, which reports on the calendar year basis, the income may be accumulated or distributed to A in the discretion of the trustee and capital gains are allocable to corpus. During the taxable year 1974, the trust had income of \$20,000 from royalties, long-term capital gains of \$10,000, and expenses of \$2,000. The trustee in his discretion made a distribution of \$10,000 to A. The taxes imposed on the trust for such year attributable to the undistributed net income are \$2,319, determined as shown below.

(2) The distributable net income of the trust computed under section 643(a) is \$18,000 (royalties of \$20,000 less expenses of \$2,000). The total taxes paid by the trust are \$3,787, computed as follows:

Royalties .....	\$20,000
Capital gain allocable to corpus .....	10,000
<b>Gross income .....</b>	<b>30,000</b>
<b>Deductions:</b>	
Expenses .....	\$2,000
Distributions to A .....	10,000
Capital gain deduction .....	5,000
Personal exemption .....	100
	<hr/>
	17,100
<b>Taxable income .....</b>	<b>12,900</b>
Total income taxes .....	3,787

(3) Taxable income other than capital gains less the section 1202 deduction is \$7,900 (\$12,900 - (\$10,000 - \$5,000)). Therefore, the amount of taxes imposed on the trust attributable to the undistributed net income is \$2,319, computed as follows:

$\$3,787$  (total taxes)  $\times$   $\$7,900$  (taxable income other than capital gains not included in d.n.i. less the 1202 deduction) divided by  $\$12,900$  (taxable income) =  $\$2,319$

(2) If in any taxable year an accumulation distribution is made by the trust which results in a throwback to a prior year, the taxes of the prior year imposed on the trust attributable to any remaining undistributed net income of such prior year are the taxes prescribed in subparagraph (1) of this paragraph reduced by the taxes of the prior year deemed distributed under section 666 (b) or (c). The provisions of this subparagraph may be illustrated by the following example:

*Example.* Assume the same facts as in the example in subparagraph (1) of this paragraph. In 1975 the trust makes an accumulation distribution, of which an amount of undistributed net income is deemed distributed in 1974. Taxes imposed on the trust (in the amount of \$1,000) attributable to the undistributed net income are therefore deemed distributed in such year. Consequently, the taxes imposed on the trust subsequent to the 1975 distribution attributable to the remaining undistributed net income are \$1,319 (\$2,319 less \$1,000).

(c) *Taxes imposed on the trust attributable to undistributed capital gain.* (1) *Regular tax.* For the purpose of subpart D, the term "taxes imposed on the trust attributable to undistributed capital gain" means the amount of Federal income taxes for the taxable year which is properly attributable to that portion of the excess of capital gains over capital losses of the trust which is allocable to corpus for such taxable year. Such amount is the total of—

(i) The amount computed under subparagraph (2) of this paragraph (the minimum tax), plus

(ii) The amount which bears the same relationship to the total taxes of the trust for the year (other than the minimum tax), computed after the allowance of credits under section 642(a), as (a) the excess of capital gains over capital losses for such year which are not included in distributable net income, computed after its share of the deduction under section 1202 (relating to the deduction for capital gains) has been taken into account, bears to the greater of (b) the total taxable income of the trust for such year, or (c) the amount of capital gains computed under (a) of this subdivision.

The application of this subparagraph may be illustrated by the following example:

*Example.* Assume the same facts as in the example in paragraph (b) (1). The capital gains not included in d.n.i. are \$10,000, and the deduction under section 1202 is \$5,000. The amount of taxes imposed on the trust attributable to undistributed capital gain is \$1,468, computed as follows:

$\$3,787$  (total taxes)  $\times$   $\$5,000$  (capital gains not included in d.n.i. less sec. 1202 deductions) divided by  $\$12,900$  (taxable income) =  $\$1,468$

(2) *Minimum tax.* The term "taxes imposed on the trust attributable to the undistributed capital gain" also includes the minimum tax for tax preferences imposed on the trust by section 56 with respect to the undistributed capital gain. The amount of such minimum tax so included bears the same relation to the total amount of minimum tax imposed on the trust by section 56 for the taxable year as one-half the net section 1201 gain (as defined in section 1222(11)) from such taxable year bears to the sum of the items of tax preference of the trust for such taxable year which are apportioned to the trust in accordance with § 1.58-3(a)(1).

(3) *Reduction for prior distribution.* If in any taxable year a capital gain distribution is made by the trust which results in a throwback to a prior year, the taxes of the prior year imposed on the trust attributable to any remaining undistributed capital gain of the prior year are the taxes prescribed in subparagraph (1) of this paragraph reduced by the taxes of the prior year deemed distributed under section 669 (d) or (e). The provisions of this subparagraph may be illustrated by the following example:

*Example.* Assume the same facts as in the example in subparagraph (1) of this paragraph. In 1976, the trust makes a capital

gain distribution, of which an amount of undistributed capital gain is deemed distributed in 1974. Taxes imposed on the trust (in the amount of \$500) attributable to the undistributed capital gain are therefore deemed distributed in such year. Consequently, the taxes imposed on the trust attributable to the remaining undistributed capital gain are \$968 (\$1,468 less \$500).

**§ 1.665(e)A Statutory provisions; excess distributions; definitions applicable to subpart D; preceding taxable year.**

SEC. 665. Definitions applicable to subpart D. \* \* \*

(e) *Preceding taxable year.* For purposes of this subpart—

(1) In the case of a trust (other than a foreign trust created by a U.S. person), the term "preceding taxable year" does not include any taxable year of the trust—

(A) Which precedes by more than 5 years the taxable year of the trust in which an accumulation distribution is made, if it is made in a taxable year beginning before January 1, 1974,

(B) Which begins before January 1, 1969, in the case of an accumulation distribution made during a taxable year beginning after December 31, 1973, or

(C) Which begins before January 1, 1969, in the case of a capital gain distribution made during a taxable year beginning after December 31, 1968; and

(2) In the case of a foreign trust created by a U.S. person, such term does not include any taxable year of the trust to which this part does not apply.

In the case of a preceding taxable year with respect to which a trust qualifies (without regard to this subpart) under the provisions of subpart B, for purposes of the application of this subpart to such trust for such taxable year, such trust shall, in accordance with regulations prescribed by the Secretary or his delegate, be treated as a trust to which subpart C applies.

[Sec. 665(e) as amended by sec. 331(a), Tax Reform Act 1969 (83 Stat. 592)]

**§ 1.665(e)-1A Preceding taxable year.**

(a) *Definition*—(1) *Domestic trusts*—

(i) *In general.* For purposes of subpart D, in the case of a trust other than a foreign trust created by a U.S. person, the term "preceding taxable year" serves to identify and limit the taxable years of a trust to which an accumulation distribution and a capital gain distribution may be allocated (or "thrown back") under section 666(a) and 669(a). An accumulation distribution or a capital gain distribution may not be allocated or "thrown back" to a taxable year of a trust if such year is not a "preceding taxable year."

(ii) *Accumulation distributions.* In the case of an accumulation distribution made in a taxable year beginning before January 1, 1974, any taxable year of the trust which precedes by more than 5 years the taxable year of the trust in which such accumulation distribution was made is not a "preceding taxable year." Thus, for a domestic trust on a calendar year basis, calendar year 1967 is not a "preceding taxable year" with respect to an accumulation distribution made in calendar year 1973, whereas calendar year 1968 is a "preceding taxable year." In the case of an accumulation distribution made during a taxable year

beginning after December 31, 1973, any taxable year of the trust which begins before January 1, 1969, is not a "preceding taxable year." Thus, for a domestic trust on a calendar year basis, calendar year 1968 is not a "preceding taxable year" with respect to an accumulation distribution made in calendar year 1975, whereas calendar year 1969 is a "preceding taxable year."

(iii) *Capital gain distributions.* In the case of a capital gain distribution, any taxable year of the trust which (a) begins before January 1, 1969, or (b) is prior to the first year in which income is accumulated, whichever occurs later, is not a "preceding taxable year." Thus, for the purpose of capital gain distributions and section 669, only taxable years beginning after December 31, 1968, can be "preceding taxable years."

(2) *Foreign trusts created by U.S. persons.* For purposes of subpart D, in the case of a foreign trust created by a U.S. person, the term "preceding taxable year" does not include any taxable year to which part of I subchapter J does not apply. See section 683 and regulations thereunder. Accordingly, the provisions of subpart D may not, in the case of a foreign trust created by a U.S. person, be applied to any taxable year which begins before 1954 or ends before August 17, 1954. For example, if a foreign trust created by a U.S. person (reporting on the calendar year basis) makes a distribution during the calendar year 1970 of income accumulated during prior years, the earliest year of the trust to which the accumulation distribution may be allocated under such subpart D is 1954, but it may not be allocated to 1953 and prior years, since the Internal Revenue Code of 1939 applies to those years.

(b) *Simple trusts treated as complex trusts.* An accumulation distribution may be properly allocated to a preceding taxable year in which the trust qualified as a simple trust (that is, qualified for treatment under subpart B (section 651 and following) of such part I). In such event, the trust is treated for such preceding taxable year in all respects as if it were a trust to which subpart C (section 661 and following) of such part I applies. An example of such a circumstance would be in the case of a trust (required under the trust instrument to distribute all of its income currently) which received in the preceding taxable year extraordinary dividends or taxable stock dividends which the trustee in good faith allocated to corpus, but which are subsequently determined to be currently distributable to the beneficiary. See section 643(a)(4) and § 1.643(a)-4. The trust would qualify for treatment under such subpart C for the year of distribution of the extraordinary dividends or taxable stock dividends, because the distribution is not out of income of the current taxable year and would be treated as other amounts properly paid or credited or required to be distributed for such taxable year within the meaning of section 661(a)(2). Also, the distribution would qualify as an accumulation distribution for the purposes of

such subpart D. For purposes only of such subpart D, the trust would be treated as subject to the provisions of such subpart C for the preceding taxable year in which the extraordinary or taxable stock dividends were received and in computing undistributed net income for such preceding year, the extraordinary or taxable stock dividends would be included in distributable net income under section 643(a). The rule stated in the preceding sentence would also apply if the distribution in the later year were made out of corpus without regard to a determination that the extraordinary dividends or taxable stock dividends in question were currently distributable to the beneficiary.

**§ 1.655(f)A Statutory provisions; excess distributions by trusts; definitions applicable to subpart D; undistributed capital gain.**

SEC. 655. Definitions applicable to subpart D. \* \* \*

(f) *Undistributed capital gain.* For purposes of this subpart, the term "undistributed capital gain" means, for any taxable year of the trust beginning after December 31, 1968, the amount by which—

(1) Gains in excess of losses from the sale or exchange of capital assets, to the extent that such gains are allocated to corpus and are not (A) paid, credited, or required to be distributed to any beneficiary during such taxable year, or (B) paid, permanently set aside, or used for the purposes specified in section 642(c), exceed

(2) The amount of taxes imposed on the trust attributable to such gains.

For purposes of paragraph (1), the deduction under section 1202 (relating to deduction for excess of capital gains over capital losses) shall not be taken into account.

[Sec. 655(f) as added by sec. 331(a), Tax Reform Act 1969 (83 Stat. 592)]

**§ 1.665(f)-1A Undistributed capital gain.**

(a) *Domestic trusts.* The term "undistributed capital gain" means (in the case of a trust other than a foreign trust created by a U.S. person), for any taxable year of the trust beginning after December 31, 1968, the gains in excess of losses from the sale or exchange of capital assets of the trust for that year, less:

(1) The amount of such gains that are not allocated to corpus and are (i) paid, credited, or required to be distributed to any beneficiary during such year, or (ii) paid, permanently set aside, or otherwise qualified for the deduction provided in section 642(c), and

(2) The amount of taxes imposed on the trust for such year attributable to such gains, as defined in § 1.665(d)-1A.

For purposes of computing the amount of capital gain under this paragraph, no deduction under section 1202, relating to deduction for excess of capital gains over capital losses, shall be taken into account. The application of this paragraph may be illustrated by the following example:

*Example.* Under the terms of the trust, the trustee must distribute all income currently and has discretion to distribute capital gain to A or to allocate it to corpus. During the taxable year 1971 the trust recognized capital gain in the amount of \$15,000, and capital

losses of \$5,000, and had interest income (after expenses) of \$6,000. The trustee distributed \$8,000 to A, consisting of \$6,000 of interest and \$2,000 of capital gain. Inasmuch as the trustee allocated the \$2,000 to be distributed to A, it is included in the computation of distributable net income under § 1.643(a)-3. The balance of the capital gain he allocated to corpus. The trust paid taxes of \$671, all of which are attributable under § 1.665(d)-1A to the undistributed capital gain. The amount of undistributed capital gain of the trust for 1971 is therefore \$7,329, computed as follows:

Total capital gains.....	\$15,000
Less: Capital losses.....	5,000
Gains in excess of losses.....	\$10,000
Less: Amount of capital gain included in distributable net income and not allocated to corpus.....	2,000
Taxes imposed on the trust attributed to the undistributed capital gain (see § 1.665(d)-1A).....	671
	2,671
Undistributed capital gain.....	7,329

(b) *Foreign trusts.* Distributable net income for a taxable year of a foreign trust created by a U.S. person includes capital gains in excess of capital losses for such year (see § 1.643(a)-6(a)(3)). Thus, a foreign trust created by a U.S. person can never have any undistributed capital gain.

**§ 1.665(g)A Statutory provisions; excess distributions by trusts; definitions applicable to subpart D; capital gain distribution.**

Sec. 665. Definitions applicable to subpart D. \* \* \*

(g) *Capital gain distribution.* For purposes of this subpart, the term "capital gain distribution" for any taxable year of the trust means, to the extent of undistributed capital gain for such taxable year, the portion of—

(1) The excess of the amounts specified in paragraph (2) of section 661(a) for such taxable year over distributable net income for such year reduced (but not below zero) by the amounts specified in paragraph (1) of section 661(a), over

(2) The undistributed net income of the trust for all preceding taxable years.

[Sec. 665 as added by sec. 331(a), Tax Reform Act 1969 (83 Stat. 592)]

**§ 1.665(g)-1A Capital gain distribution.**

For any taxable year of a trust, the term "capital gain distribution" means, to the extent of the undistributed capital gain of the trust, that portion of an accumulation distribution which exceeds the amount of such accumulation distribution deemed under section 666(a) to be undistributed net income of the trust for all preceding taxable years. See § 1.665(b)-1A for the definition of "accumulation distribution". For any such taxable year the undistributed capital gain includes the total undistributed capital gain for all years of the trust beginning with the first taxable year beginning after December 31, 1968, in which income (as determined under section 643(b)) is accumulated, and ending before such taxable year. See § 1.665(g)-2A for application of the separate share rule.

The application of this section may be illustrated by the following example:

*Example.* A trust on the calendar year basis made the following accumulations. For purposes of this example, the undistributed net income is the same as income under applicable local law. No income was accumulated prior to 1970.

Year	Undistributed net income	Undistributed capital gain
1969.....	none	\$10,000
1970.....	\$1,000	3,000
1971.....	none	4,000

The trust has distributable net income in 1972 of \$2,000, and recognizes capital gains of \$4,500 that are allocable to corpus. On December 31, 1972, the trustee makes a distribution of \$10,000 to the beneficiary. There is an accumulation distribution of \$8,000 (\$10,000 distribution less \$2,000 d.n.i.) which consists of undistributed net income of \$1,000 (see § 1.666(a)-1A) and a capital gain distribution of \$7,000. The capital gain distribution is computed as follows:

Accumulation distribution.....	\$8,000
Less: Undistributed net income.....	1,000
Balance.....	7,000
Capital gain distribution (undistributed capital gain of the trust for 1972 (\$3,000 from 1970 and \$4,000 from 1971)).....	7,000
Balance (corpus).....	0

No undistributed capital gain is deemed distributed from 1969 because 1969 is a year prior to the first year in which income is accumulated (1970).

**§ 1.665(g)-2A Application of separate share rule.**

(a) *Accumulation distributions.* If the separate share rule of section 663(c) is applicable for any taxable year of a trust, subpart D is applied as if each share were a separate trust except as provided in paragraph (c) of this section and in § 1.668(a)-1A(c). Thus, "undistributed net income" and the amount of an "accumulation distribution" are computed separately for each share. The "taxes imposed on the trust attributable to the undistributed net income" are allocated as follows:

(1) There is first allocated to each separate share that portion of the "taxes imposed on the trust attributable to the undistributed net income", computed before the allowance of any credits under section 642(a), which bears the same relation to the total of such taxes that the distributable net income of the separate share bears to the distributable net income of the trust, adjusted for this purpose as follows:

(i) There is excluded from distributable net income of the trust and of each separate share any tax-exempt interest, foreign income of a foreign trust, and excluded dividends, to the extent such amounts are included in distributable net income pursuant to section 643(a)(5), (6), and (7); and

(ii) The distributable net income of the trust is reduced by any deductions allowable under section 661 for amounts paid, credited, or required to be distributed during the taxable year, and the

distributable net income of each separate share is reduced by any such deduction allocable to that share.

(2) The taxes so determined for each separate share are then reduced by that portion of the credits against tax allowable to the trust under section 642(a) in computing the "taxes imposed on the trust" which bear the same relation to the total of such taxes that the items of distributable net income allocable to the separate share with respect to which the credit is allowed bear to the total of such items of the trust.

(b) *Capital gain distributions.* If the separate share rule of section 663(c) is applicable for any taxable year of a trust, subpart D is applied as if each share were a separate trust. Thus, "undistributed capital gain" and the amount of a "capital gain distribution" are computed separately for each share. The "taxes imposed on the trust attributable to undistributed capital gain" are allocated as follows:

(1) There is first allocated to each separate share that portion of the "taxes imposed on the trust attributable to undistributed capital gain" computed before the allowance of any credits under section 642(a), which bears the same relation to the total of such taxes that the undistributed capital gain (prior to the deduction of taxes under section 665(c)(2)) of the separate share bears to the total such undistributed capital gain of the trust.

(2) The taxes so determined for each separate share are then reduced by that portion of the credits against tax allowable to the trust under section 642(a) in computing the "taxes imposed on the trust" which bear the same relation to the total of such taxes that the capital gain allocable to the separate share with respect to which the credit is allowed bear to the total of such capital gain of the trust.

(c) *Termination of a separate share.* If upon termination of a separate share, an amount is properly paid, credited or required to be distributed by the trust to a beneficiary from such share, an accumulation distribution will be deemed to have been made to the extent such amount exceeds the distributable net income of such share reduced (but not below zero) by the amount of income required to be distributed currently from such share. In determining the distributable net income of such share, only those items of income and deduction for the taxable year of the trust in which such share terminates, properly allocable to such share, shall be taken into consideration. No accumulation distribution will be deemed to have been made upon termination of a separate share to the extent that such share, or a portion thereof, is held by the trust for a successive interest or is added to the share or shares of other beneficiaries and is not distributed by the trust. The undistributed net income, undistributed capital gain and the taxes imposed on the trust attributable to such items, if any, for the taxable year in which termination occurs and all preceding taxable years (reduced by any such amounts deemed distributed under

sections 666(a) and 669(a) by reason of any accumulation distribution or capital gain distribution in prior years or the current taxable year), which were allowable to the terminating share, shall be carried over to the share or shares to which the terminating share is added. Such amounts will be treated as if accumulated by such share or shares in the years in which such items were accumulated by the terminating shares. However, no adjustment will be made to the amounts deemed distributed under sections 666 and 669 by reason of accumulation distributions or capital gain distributions from such share or shares made in years prior to the year in which the terminating share was added to such share or shares. The provisions of this subparagraph may be illustrated by the following example:

*Example.* A trust was established under the will of X for the benefit of his wife, and upon her death the balance was to be split into two equal separate shares, one for each of his two sons, Y and Z. The trustee had discretion to pay or accumulate the income to the wife, and after her death was to pay each son's share to him upon his attaining the age of 25. When the wife died, Y was 23 and Z was 28.

(1) Upon the death of X's widow, there is no accumulation distribution. The entire trust is split into two equal shares, and therefore the undistributed net income and the undistributed capital gain of the trust are split into two shares.

(2) The distribution to Z of his share after his mother's death is an accumulation distribution of his separate share.

**§ 1.666(a) A** Statutory provisions; excess distributions by trusts; accumulation distribution allocated to preceding years; amount allocated.

**SEC. 666. Accumulation distribution allocated to preceding years—(a) Amount allocated.** In the case of a trust which is subject to subpart C, the amount of the accumulation distribution of such trust for a taxable year shall be deemed to be an amount within the meaning of paragraph (2) of section 661(a) distributed on the last day of each of the preceding taxable years, commencing with the earliest of such years to the extent that such amount exceeds the total of any undistributed net income for all earlier preceding taxable years. The amount deemed to be distributed in any such preceding taxable year under the preceding sentence shall not exceed the undistributed net income for such preceding taxable year. For purposes of this subsection, undistributed net income for each of such preceding taxable years shall be computed without regard to such accumulation distribution and without regard to any accumulation distribution determined for any succeeding taxable year.

[Sec. 666(a) as amended by sec. 331(a), Tax Reform Act 1969 (83 Stat. 592)]

**§ 1.666(a)-1A** Amount allocated.

(a) *In general.* In the case of a trust that is subject to subpart C of part I of subchapter J of chapter 1 of the Code (relating to estates and trusts which may accumulate income or which distribute corpus), section 666(a) prescribes rules for determining the taxable years from which an accumulation distribution will be deemed to have been made and the extent to which the accumulation distribution is considered to consist of undis-

tributed net income. In general, as accumulation distribution made in taxable years beginning after December 31, 1969, is deemed to have been made first from the earliest preceding taxable year of the trust for which there is undistributed net income and an accumulation distribution made in a taxable year beginning before January 1, 1970, is deemed to have been made first from the most recent preceding taxable year of the trust for which there is undistributed net income. See § 1.665(e)-1A for the definition of "preceding taxable year."

(b) *Distributions by domestic trusts—*  
(1) *Taxable years beginning after December 31, 1973.* An accumulation distribution made by a trust (other than a foreign trust created by a U.S. person) in any taxable year beginning after December 31, 1973, is allocated to the preceding taxable years of the trust (defined in § 1.665(e)-1A(a)(1)(ii) as those beginning after Dec. 31, 1968) according to the amount of undistributed net income of the trust for such years. For this purpose, an accumulation distribution is first allocated to the earliest such preceding taxable year in which there is undistributed net income and shall then be allocated in turn, beginning with the next earliest, to any remaining preceding taxable years of the trust. The portion of the accumulation distribution allocated to the earliest preceding taxable year is the amount of the undistributed net income for that preceding taxable year. The portion of the accumulation distribution allocated to any preceding taxable year subsequent to the earliest such preceding taxable year is the excess of the accumulation distribution over the aggregate of the undistributed net income for all earlier preceding taxable years. See paragraph (d) of this section for adjustments to undistributed net income for prior distributions. The provisions of this subparagraph may be illustrated by the following example:

*Example.* In 1977, a domestic trust reporting on the calendar year basis makes an accumulation distribution of \$33,000. Therefore, years before 1969 are ignored. In 1969, the trust had \$6,000 of undistributed net income; in 1970, \$4,000; in 1971, none; in 1972, \$7,000; in 1973, \$5,000; in 1974, \$8,000; in 1975, \$6,000; and \$4,000 in 1976. The accumulation distribution is deemed distributed \$6,000 in 1969, \$4,000 in 1970, none in 1971, \$7,000 in 1972, \$5,000 in 1973, \$8,000 in 1974, and \$3,000 in 1975.

(2) *Taxable years beginning after December 31, 1969, and before January 1, 1974.* If a trust (other than a foreign trust created by a U.S. person) makes an accumulation distribution in a taxable year beginning after December 31, 1969, and before January 1, 1974, the distribution will be deemed distributed in the same manner as accumulation distributions qualifying under subparagraph (1) of this paragraph, except that the first year to which the distribution may be thrown back cannot be earlier than the fifth taxable year of the trust preceding the year in which the accumulation distribution is made. Thus, for example, in the case of an accumulation distribution

made in the taxable year of a domestic trust which begins on January 1, 1972, the taxable year of the trust beginning on January 1, 1967, would be the first year in which the distribution was deemed made, assuming that there was undistributed net income for 1967. See also § 1.665(e)-1A(a)(1). The provisions of this subparagraph may be illustrated by the following example:

*Example.* In 1973, a domestic trust reporting on the calendar year basis, makes an accumulation distribution of \$25,000. In 1968, the fifth year preceding 1973, the trust had \$7,000 of undistributed net income; in 1969, none; in 1970, \$12,000; in 1971, \$4,000; in 1972, \$4,000. The accumulation distribution is deemed distributed in the amounts of \$7,000 in 1968, none in 1969, \$12,000 in 1970, \$4,000 in 1971, and \$2,000 in 1972.

(3) *Taxable years beginning after December 31, 1968, and before January 1, 1970.* Accumulation distributions made in taxable years of the trust beginning after December 31, 1968, and before January 1, 1970, are allocated to prior years according to § 1.666(a)-1.

(c) *Distributions by foreign trusts—*  
(1) *Foreign trusts created solely by U.S. persons—(i) Taxable years beginning after December 31, 1969.* If a foreign trust created by a U.S. person makes an accumulation distribution in any taxable year beginning after December 31, 1969, the distribution is allocated to the trust's preceding taxable years (defined in § 1.665(e)-1A(a)(2) as those beginning after Dec. 31, 1953, and ending after Aug. 16, 1954) according to the amount of undistributed net income of the trust for such years. For this purpose, an accumulation distribution is first allocated to the earliest such preceding taxable year in which there is undistributed net income and shall then be allocated in turn, beginning with the next earliest, to any remaining preceding taxable years of the trust. The portion of the accumulation distribution allocated to the earliest preceding taxable year is the amount of the undistributed net income for that preceding taxable year. The portion of the accumulation distribution allocated to any preceding taxable year subsequent to the earliest such preceding taxable year is the excess of the accumulation distribution over the aggregate of the undistributed net income for all earlier preceding taxable years. See paragraph (d) of this section for adjustments to undistributed net income for prior distributions. The provisions of this subdivision may be illustrated by the following example:

*Example.* In 1971, a foreign trust created by a U.S. person, reporting on the calendar year basis, makes an accumulation distribution of \$50,000. In 1961, the trust had \$12,000 of undistributed net income; in 1962, none; in 1963, \$10,000; in 1964, \$8,000; in 1965, \$5,000; in 1966, \$14,000; in 1967, none; in 1968, \$3,000; in 1969, \$2,000; and in 1970, \$1,000. The accumulation distribution is deemed distributed in the amounts of \$12,000 in 1961, none in 1962, \$10,000 in 1963, \$8,000 in 1964, \$5,000 in 1965, \$14,000 in 1966, none in 1967, and \$1,000 in 1968.

(ii) *Taxable years beginning after December 31, 1968, and before January 1,*

1970. Accumulation distributions made in taxable years of the trust beginning after December 31, 1968, and before January 1, 1970, are allocated to prior years according to § 1.666(a)-1.

(2) *Foreign trusts created partly by U.S. persons*—(i) *Taxable years beginning after December 31, 1969.* If a trust that is in part a foreign trust created by a U.S. person and in part a foreign trust created by a person other than a U.S. person makes an accumulation distribution in any year after December 31, 1969, the distribution is deemed made from the undistributed net income of the foreign trust created by a U.S. person in the proportion that the total undistributed net income for all preceding years of the foreign trust created by the U.S. person bears to the total undistributed net income for all years of the entire foreign trust. In addition, such distribution is deemed made from the undistributed net income of the foreign trust created by a person other than a U.S. person in the proportion that the total undistributed net income for all preceding years of the foreign trust created by a person other than a U.S. person bears to the total undistributed net income for all years of the entire foreign trust. Accordingly, an accumulation distribution of such a trust is composed of two portions with one portion relating to the undistributed net income of the foreign trust created by the U.S. person and the other portion relating to the undistributed net income of the foreign trust created by the person other than a U.S. person. For these purposes, each portion of an accumulation distribution made in any taxable year is first allocated to each of such preceding taxable years in turn, beginning with the earliest preceding taxable year, as defined in § 1.665(e)-1A(a), of the applicable foreign trusts, to the extent of the undistributed net income for the such trust for each of those years. Thus, each portion of an accumulation distribution is deemed to have been made from the earliest accumulated income of the applicable trust. If the foreign trust created by a U.S. person makes an accumulation distribution in any year beginning after December 31, 1969, the distribution is included in the beneficiary's income for that year to the extent of the undistributed net income of the trust for the trust's preceding taxable years which began after December 31, 1953, and ended after August 16, 1954. The provisions of this subdivision may be illustrated by the following example:

*Example.* A trust is created in 1962 under the laws of Country X by the transfer to a trustee in Country X of property by both a U.S. person and a person other than a U.S. person. Both the trust and the only beneficiary of the trust (who is a U.S. person) report their taxable income on a calendar year basis. On March 31, 1974, the trust makes an accumulation distribution of \$150,000 to the beneficiary. The distributable net income of both the portion of the trust which is a foreign trust created by a U.S. person and the portion of the trust which is a foreign trust created by a person other than a U.S. person for each year is computed in accordance with the provisions of paragraph (b) (3) of § 1.643(d)-1 and the undistributed net income for each portion of the trust for each

year is computed as described in paragraph (b) of § 1.665(a)-1A. For taxable years 1962 through 1973, the portion of the trust which is a foreign trust created by a U.S. person and the portion of the trust which is a foreign trust created by a person other than a U.S. person had the following amounts of undistributed net income:

Year	Undistributed net income-portion of the trust created by a U.S. person	Undistributed net income-portion of the trust created by a person other than a U.S. person
1962	\$7,000	\$4,000
1963	12,000	7,000
1964	None	None
1965	11,000	5,000
1966	8,000	3,000
1967	None	None
1968	4,000	2,000
1969	17,000	8,000
1970	16,000	9,000
1971	None	None
1972	25,000	12,000
1973	20,000	10,000
Totals	120,000	60,000

The accumulation distribution in the amount of \$150,000 is deemed to have been distributed in the amount of \$100,000 ( $120,000/180,000 \times \$150,000$ ) from the portion of the trust which is a foreign trust created by a U.S. person and in the amount of \$39,000, which is less than \$50,000 ( $60,000/180,000 \times \$150,000$ ), from the portion of the trust which is a foreign trust created by a person other than a U.S. person computed as follows:

Years	Throwback to preceding years of foreign trust created by a U.S. person	Throwback to preceding years of portion of the entire foreign trust which is not a foreign trust created by a U.S. person
1962	\$7,000	None
1963	12,000	None
1964	None	None
1965	11,000	None
1966	8,000	None
1967	None	None
1968	4,000	None
1969	17,000	\$8,000
1970	16,000	9,000
1971	None	None
1972	25,000	12,000
1973	None	10,000
Totals	100,000	39,000

Pursuant to this paragraph, the accumulation distribution in the amount of \$100,000 from the portion of the trust which is a foreign trust created by a U.S. person is included in the beneficiary's income for 1974, as the amount represents undistributed net income of the trust for the trust's preceding taxable years which began after December 31, 1953, and ended after August 16, 1954. The accumulation distribution in the amount of \$50,000 from the portion of the trust which is a foreign trust created by a person other than a U.S. person is included in the beneficiary's income for 1974 to the extent of the undistributed net income of the trust for the preceding years beginning after December 31, 1968. Accordingly, with respect to the portion of the trust which is a foreign trust created by a person other than a U.S. person, only the undistributed net income for the years 1969 through 1973, which totals \$39,000, is includible in the beneficiary's income for 1974. Thus, of the \$150,000 distribution made in 1974, the beneficiary is required to include a total of \$139,000 in his income for 1974. The balance of \$11,000 is deemed to represent a distribution of corpus.

(ii) *Taxable years beginning after December 13, 1968 and before January 1, 1970.* Accumulation distributions made in taxable years of the trust beginning after December 31, 1968, and before January 1, 1970, are allocated to prior years according to § 1.666(a)-1.

(3) *Foreign trusts created by non-U.S. persons.* To the extent that a foreign trust is a foreign trust created by a person other than a U.S. person, an accumulation distribution is included in the beneficiary's income for the year paid, credited, or required to be distributed to the extent provided under paragraph (b) of this section.

(d) *Reduction of undistributed net income for prior distributions.* For the purposes of allocating to any preceding taxable year an accumulation distribution of the taxable year, the undistributed net income of such preceding taxable year is computed without regard to the accumulation distribution of the taxable year or of taxable years following the taxable year. However, accumulation distributions of any taxable years intervening between such preceding taxable year and the taxable year are taken into account, and undistributed net income for a preceding taxable year is reduced by the amount from such year deemed distributed in the intervening accumulation distribution. Accordingly, for example, if a trust has undistributed net income for 1974, and makes an accumulation distribution during the taxable year 1978, the undistributed net income for 1974 is computed without regard to the accumulation distribution for 1978 or any subsequent year. If the trust makes a further accumulation distribution for 1979, the undistributed net income for 1974 is computed without regard to the accumulation distribution for 1979 or subsequent years. However, for purposes of the 1979 accumulation distribution, the undistributed net income for 1974 is reduced by the amount of such undistributed net income from 1974 deemed distributed in the 1978 accumulation distribution.

(e) *Rule when no undistributed net income.* If, before the application of the provisions of subpart D to an accumulation distribution for the taxable year, there is no undistributed net income for a preceding taxable year, then no portion of the accumulation distribution is deemed distributed on the last day of such preceding taxable year. Thus, if an accumulation distribution is made during the taxable year 1975 from a trust whose earliest preceding taxable year is taxable year 1970, and the trust had no undistributed net income for 1970, then no portion of the 1975 accumulation distribution is deemed distributed on the last day of 1970.

§ 1.666(b)A Statutory provisions; excess distributions by trusts; accumulation distribution allocated to preceding years; total taxes deemed distributed.

SEC. 666. Accumulation distribution allocated to preceding years. \* \* \*  
(b) Total taxes deemed distributed. If any portion of an accumulation distribution for

any taxable year is deemed under subsection (a) to be an amount within the meaning of paragraph (2) of section 661(a) distributed on the last day of any preceding taxable year, and such portion of such distribution is not less than the undistributed net income for such preceding taxable year, the trust shall be deemed to have distributed on the last day of such preceding taxable year an additional amount within the meaning of paragraph (2) of section 661(a). Such additional amount shall be equal to the taxes imposed on the trust for such preceding taxable year attributable to the undistributed net income. For purposes of this subsection, the undistributed net income and the taxes imposed on the trust for such preceding taxable year attributable to such undistributed net income shall be computed without regard to such accumulation distribution and without regard to any accumulation distribution determined for any succeeding taxable year.

[Sec. 666(b) as amended by sec. 331(a), Tax Reform Act 1969 (83 Stat. 592)]

**§ 1.666(b)-1A Total taxes deemed distributed.**

(a) If an accumulation distribution is deemed under § 1.666(a)-1A to be distributed on the last day of a preceding taxable year and the amount is not less than the undistributed net income for such preceding taxable year, then an additional amount equal to the "taxes imposed on the trust attributable to the undistributed net income" (as defined in § 1.665(d)-1A(b)) for such preceding taxable year is also deemed distributed under section 661(a)(2). For example, a trust has undistributed net income of \$8,000 for the taxable year 1974. The taxes imposed on the trust attributable to the undistributed net income are \$3,032. During the taxable year 1977, an accumulation distribution of \$8,000 is made to the beneficiary, which is deemed under § 1.666(a)-1A to have been distributed on the last day of 1974. The 1977 accumulation distribution is not less than the 1974 undistributed net income. Accordingly, the taxes of \$3,032 imposed on the trust attributable to the undistributed net income for 1974 are also deemed to have been distributed on the last day of 1974. Thus, a total of \$11,032 will be deemed to have been distributed on the last day of 1974.

(b) For the purpose of paragraph (a) of this section, the undistributed net income of any preceding taxable year and the taxes imposed on the trust for such preceding taxable year attributable to such undistributed net income are computed without regard to the accumulation distribution of the taxable year or any taxable year following such taxable year. However, any accumulation distributions of taxable years intervening between such preceding taxable year and the taxable year are taken into account. See paragraph (d) of § 1.666(a)-1A.

**§ 1.666(c)A Statutory provisions; excess distributions by trusts; accumulation distribution allocated to preceding years; pro rata portion of taxes deemed distributed.**

Sec. 666. Accumulation distribution allocated to preceding years. \* \* \*

(c) Pro rata portion of taxes deemed distributed. If any portion of an accumulation

distribution for any taxable year is deemed under subsection (a) to be an amount within the meaning of paragraph (2) of section 661(a) distributed on the last day of any preceding taxable year and such portion of the accumulation distribution is less than the undistributed net income for such preceding taxable year, the trust shall be deemed to have distributed on the last day of such preceding taxable year an additional amount within the meaning of paragraph (2) of section 661(a). Such additional amount shall be equal to the taxes imposed on the trust for such taxable year attributable to the undistributed net income multiplied by the ratio of the portion of the accumulation distribution to the undistributed net income of the trust for such year. For purposes of this subsection, the undistributed net income and the taxes imposed on the trust for such preceding taxable year attributable to such undistributed net income shall be computed without regard to the accumulation distribution and without regard to any accumulation distribution determined for any succeeding taxable year.

[Sec. 666(c) as amended by sec. 331(a), Tax Reform Act 1969 (83 Stat. 592)]

**§ 1.666(c)-1A Pro rata portion of taxes deemed distributed.**

(a) If an accumulation distribution is deemed under § 1.666(a)-1A to be distributed on the last day of a preceding taxable year and the amount is less than the undistributed net income for such preceding taxable year, then an additional amount is also deemed distributed under section 661(a)(2). The additional amount is equal to the "taxes imposed on the trust attributable to the undistributed net income" (as defined in § 1.665(a)-1A(b)) for such preceding taxable year, multiplied by a fraction, the numerator of which is the amount of the accumulation distribution allocated to such preceding taxable year and the denominator of which is the undistributed net income for such preceding taxable year. See paragraph (b) of example (1) and paragraphs (c) and (f) of example (2) in § 1.666(c)-2A for illustrations of this paragraph.

(b) For the purpose of paragraph (a) of this section, the undistributed net income of any preceding taxable year and the taxes imposed on the trust for such preceding taxable year attributable to such undistributed net income are computed without regard to the accumulation distribution of the taxable year or any taxable year following the taxable year. However, accumulation distributions of any taxable years intervening between such preceding taxable year and the taxable year are taken into account. See paragraph (d) of § 1.666(a)-1A, paragraph (c) of example (1) and paragraphs (e) and (h) of example (2) in § 1.666(c)-2A.

**§ 1.666(c)-2A Illustration of the provisions of section 666 (a), (b), and (c).**

The application of the provisions of §§ 1.666(a)-1A, 1.666(b)-1A, and 1.666(c)-1A may be illustrated by the following examples:

*Example (1).* (a) A trust created on January 1, 1974, makes accumulation distributions as follows:

1979	\$7,000
1980	26,000

For 1974 through 1978, the undistributed portion of distributable net income, taxes imposed on the trust attributable to the undistributed net income, and undistributed net income are as follows:

Year	Undistributed portion of distributable net income	Taxes imposed on the trust attributable to the undistributed net income	Undistributed net income
1974	\$12,100	\$3,400	\$8,700
1975	15,100	5,200	10,900
1976	6,100	1,360	4,740
1977	None	None	None
1978	10,100	2,640	7,460

The trust has no undistributed capital gain.

(b) Since the entire amount of the accumulation distribution for 1979 (\$7,000), determined without regard to the accumulation distribution for 1980, is less than the undistributed net income for 1974 (\$8,700), an additional amount of \$2,736 (7,000/8,700 × \$3,400) is deemed distributed under section 666(c).

(c) In allocating the accumulation distribution for 1980, the amount of undistributed net income for 1974 will reflect the accumulation distribution for 1979. The undistributed net income for 1974 will then be \$1,700 and the taxes imposed on the trust for 1974 will be \$664, determined as follows:

Undistributed net income as of the close of 1974	\$8,700
Less: Accumulation distribution (1979)	7,000
Balance (undistributed net income as of the close of 1979)	1,700
Taxes imposed on the trust attributable to the undistributed net income as of the close of 1979 (1,700/8,700 × \$3,400)	664

(d) The accumulation distribution of \$26,000 for 1980 is deemed to have been made on the last day of the preceding taxable years of the trust to the extent of \$24,800, the total of the undistributed net income for such years, as shown in the tabulation below. In addition, \$9,864, the total taxes imposed on the trust attributable to the undistributed net income for such years is also deemed to have been distributed on the last day of such years, as shown below:

Year	Undistributed net income	Taxes imposed on the trust
1974	\$1,700	\$664
1975	10,900	5,200
1976	4,740	1,360
1977	None	None
1978	7,460	2,640
1979	None	None

*Example (2).* (a) Under the terms of a trust instrument, the trustee has discretion to accumulate or distribute the income to X and to invade corpus for the benefit of Y. The entire income of the trust is from royalties. Both X and the trust report on the calendar year basis. All of the income for 1974 was accumulated. The distributable net income of the trust for the taxable year 1974 is \$20,100 and the income taxes paid by the trust for 1974 attributable to the undistributed net income are \$7,260. All of the income for 1975 and 1976 was distributed and in addition the trustee made accumulation distributions within the meaning of section 665(b) of \$5,420 for each year.

(b) The undistributed net income of the trust determined under section 665(a) as of the close of 1974, is \$12,840, computed as follows:

Distributable net income.....	\$20,100
Less: Taxes imposed on the trust attributable to the undistributed net income.....	7,260

Undistributed net income as of the close of 1974.....	12,840
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(c) The accumulation distribution of \$5,420 made during the taxable year 1975 is deemed under section 666(a) to have been made on December 31, 1974. Since this accumulation distribution is less than the 1974 undistributed net income of \$12,840, a portion of the taxes imposed on the trust for 1974 is also deemed under section 666(c) to have been distributed on December 31, 1974. The total amount deemed to have been distributed to X on December 31, 1974 is \$8,484, computed as follows:

Accumulation distribution.....	\$5,420
Taxes deemed distributed (5,420/12,840 × \$7,260).....	3,064
Total.....	8,484

(d) After the application of the provisions of subpart D to the accumulation distribution of 1975, the undistributed net income of the trust for 1974 is \$7,420, computed as follows:

Undistributed net income as of the close of 1974.....	\$12,840
Less: 1975 accumulation distribution deemed distributed on December 31, 1974 (paragraph (c) of this example).....	5,420

Undistributed net income for 1974 as of the close of 1975.....	7,420
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(e) The taxes imposed on the trust attributable to the undistributed net income for the taxable year 1974, as adjusted to give effect to the 1975 accumulation distribution, amount to \$4,196, computed as follows:

Taxes imposed on the trust attributable to undistributed net income as of the close of 1974.....	\$7,260
Less: Taxes deemed distributed in 1974.....	3,064

Taxes attributable to the undistributed net income determined as of the close of 1975.....	4,196
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(5) The accumulation distribution of \$5,420 made during the taxable year 1976 is, under section 666(a), deemed a distribution to X on December 31, 1974, within the meaning of section 661(a)(2). Since the accumulation distribution is less than the 1974 adjusted undistributed net income of \$7,420, the trust is deemed under section 666(c) also to have distributed on December 31, 1974, a portion of the taxes imposed on the trust for 1974. The total amount deemed to be distributed on December 31, 1974, with respect to the accumulation distribution made in 1976, is \$8,484, computed as follows:

Accumulation distribution.....	\$5,420
Taxes deemed distributed (5,420/7,420 × \$4,196).....	3,064
Total.....	8,484

(g) After the application of the provisions of subpart D to the accumulation distribution of 1976, the undistributed net income of the trust for 1974 is \$2,000, computed as follows:

Undistributed net income for 1974 as of the close of 1975.....	\$7,420
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Less: 1976 accumulation distribution deemed distributed on December 31, 1974 (paragraph (f) of this example).....	5,420
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Undistributed net income for 1974 as of the close of 1976.....	2,000
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(h) The taxes imposed on the trust attributable to the undistributed net income of the trust for the taxable year 1974, determined as of the close of the taxable year 1976, amount to \$1,132 (\$4,196 less \$3,064).

§ 1.666(d) A Statutory provisions; excess distributions by trusts; accumulation distribution allocated to preceding years; rule when information is not available.

Sec. 666. Accumulation distribution allocated to preceding years. \* \* \*

(d) Rule when information is not available. If adequate records are not available to determine the proper application of this subpart to an amount distributed by the trust, such amount shall be deemed to be an accumulation distribution consisting of undistributed net income earned during the earliest preceding taxable year of the trust in which it can be established that the trust was in existence.

[Sec. 666(d) as added by sec. 331(a), Tax Reform Act 1969 (83 Stat. 592)]

§ 1.666(d)-1A Information required from trusts.

(a) Adequate records required. For all taxable years of a trust, the trustee must retain copies of the trust's income tax return, plus information showing events affecting such years, such as any adjustments resulting from an audit or a court action regarding the tax. The trustee shall also keep the records required to be kept pursuant to section 6001.

(b) Rule when information is not available—(1) Accumulation distributions. If adequate records (as required by paragraph (a) of this section) are not available to determine the proper application of subpart D to an accumulation distribution made in a taxable year by a trust, such accumulation distribution shall be deemed to consist of undistributed net income earned during the earliest preceding taxable year (as defined in § 1.665(e)-1A) of the trust in which it can be established that the trust was in existence. If adequate records are available for some years, but not for others, and it can be established that the failure to produce adequate records was due to circumstances beyond the control of the trustee or any predecessor trustee, then the accumulation distribution shall be allocated first to the earliest preceding taxable year of the trust for which there are adequate records and then to each subsequent taxable year for which there are adequate records. To the extent that the distribution is not allocated in such manner to years for which adequate records are available, it will be deemed distributed on the last day of the earliest preceding taxable year of the trust in which it is established that the trust was in existence and for which the trust has no records. The provisions of this subparagraph may be illustrated by the following example:

Example. A trust makes a distribution in 1975 of \$100,000. The trustee has adequate records for 1973, 1974, and 1975. The records

show that the trust is on the calendar year basis, had distributable net income in 1975 of \$20,000, and undistributed net income in 1974 of \$15,000, and in 1973 of \$16,000. The trustee has no other records of the trust except for a copy of the trust instrument showing that the trust was established on January 1, 1965. He establishes that the loss of the records was due to circumstances beyond his control. Since the distribution is made in 1975, the earliest "preceding taxable year", as defined in § 1.665(e)-1A, is 1969. Since \$80,000 of the distribution is an accumulation distribution, and \$31,000 thereof is allocated to 1974 and 1973, \$49,000 is deemed to have been distributed on the last day of 1969.

(2) Taxes. If an amount is deemed under this paragraph to be undistributed net income allocated to a preceding taxable year for which no records are available, there shall be deemed to have been no taxes imposed on the trust for such year. Consequently, no taxes are deemed distributed for such year pursuant to section 666 (b) or (c) or 669 (d) or (e).

§ 1.667(a) A Statutory provisions; excess distributions by trusts; denial of refund to trusts.

Sec. 667. Denial of refund to trusts; authorization of credit to beneficiaries—(a) Denial of refund to trusts. No refund or credit shall be allowed to a trust for any preceding taxable year by reason of a distribution deemed to have been made by such trust in such year under section 666 or 669.

[Sec. 667(a) as amended by sec. 331(a), Tax Reform Act 1969 (83 Stat. 592)]

§ 1.667(a)-1A Denial of refund to trusts.

If an amount is deemed under section 666 or 669 to be an amount paid, credited, or required to be distributed on the last day of a preceding taxable year, the trust is not allowed a refund or credit of the amount of "taxes imposed on the trust", as defined in § 1.665(d)-1A. However, such taxes imposed on the trust are allowed as a credit under section 667(b) against the tax of certain beneficiaries who are treated as having received the distributions in the preceding taxable year.

§ 1.667(b) A Statutory provisions; excess distributions by trusts; authorization of credit to beneficiary.

Sec. 667. Denial of refund to trusts; authorization of credit to beneficiaries. \* \* \*

(b) Authorization of credit to beneficiary. There shall be allowed as a credit (without interest) against the tax imposed by this subtitle on the beneficiary an amount equal to the amount of the taxes deemed distributed to such beneficiary by the trust under sections 666 (b) and (c) and 669 (d) and (e) during preceding taxable years of the trust on the last day of which the beneficiary was in being, reduced by the amount of the taxes deemed distributed to such beneficiary for such preceding taxable years to the extent that such taxes are taken into account under section 668(b)(1) and 669(b) in determining the amount of the tax imposed by section 668.

[Sec. 667(b) as added by sec. 331(a) Tax Reform Act 1969 (83 Stat. 592)]

§ 1.667(b)-1A Authorization of credit to beneficiary for taxes paid by the trust.

(a) Determination of credit—(1) In general. Section 667(b) allows a credit

(without interest) against the tax imposed by subtitle A of the Code on the beneficiary. In the case of an accumulation distribution consisting of undistributed net income, the amount of such credit is the total of the taxes deemed distributed to such beneficiary under section 666 (b) and (c) for preceding taxable years of the trust on the last day of which such beneficiary was in being, less the amount of such taxes for such preceding taxable years taken into account in reducing the amount of tax determined under § 1.668(b)-1A. In the case of a capital gain distribution, the amount of such credit is the total of the taxes deemed distributed to such beneficiary under section 669 (d) and (e) for preceding taxable years of the trust on the last day of which such beneficiary was in being, less the amount of such taxes for such preceding taxable years taken into account in reducing the amount of tax determined under § 1.669(b)-1A. A credit is not allowed for any taxable year of the trust before the beneficiary was born or, if another trust or a person other than a natural person, before the beneficiary was created.

(2) *Exact method.* In the case of the tax computed under the exact method provided in §§ 1.668(b)-1A(b) and 1.669(b)-1A(b), the credit allowed by this section is computed as follows:

(i) Compute the total taxes deemed distributed under §§ 1.666(b)-1A and 1.666(c)-1A or §§ 1.669(d)-1A and 1.669(e)-1A, whichever are appropriate, for the preceding taxable years of the trust on the last day of which the beneficiary was in being.

(ii) Compute the total of the amounts of tax determined under § 1.668(b)-1A(b)(1) or § 1.669(b)-1A(b)(1), whichever is appropriate, for the prior taxable years of the beneficiary in which he was in being.

The lesser of:

(iii) The amount, if any, by which the amount computed under subdivision (i) of this subparagraph exceeds the amount computed under subdivision (ii) of this subparagraph, or

(iv) The amount of taxes deemed distributed to the beneficiary for all preceding taxable years to the extent that such taxes are not used in § 1.668(b)-1A(b)(2) or § 1.669(b)-1A(b)(2) in determining the amount of tax computed under the exact method.

is the credit allowable under this section when the exact method of computation is used. The application of this subparagraph may be illustrated by the following example:

*Example.* An accumulation distribution made in 1975 is deemed distributed in 1973 and 1974. The taxes deemed distributed in such years are \$4,000 and \$2,000, respectively, totaling \$6,000. The amounts of tax computed under § 1.668(b)-1A(b)(1) attributable to the amounts thrown back are \$3,000 and \$2,000, respectively, totaling \$5,000. The amount used in § 1.668(b)-1A(b)(2) is \$5,000. The amount computed under subdivision (iii) is \$1,000 (\$6,000 less \$5,000). The amount computed under subdivision (iv) is

also \$1,000 (\$6,000 less \$5,000). Therefore, the credit allowable is \$1,000.

(3) *Short-cut method.* In the case of the tax computed under the short-cut method provided in § 1.668(b)-1A(c) or 1.669(b)-1A(c), the credit allowed by this section is computed as follows:

(i) Compute the excess of the taxes deemed distributed in all preceding taxable years of the trust under §§ 1.666(b)-1A and 1.666(c)-1A or §§ 1.669(d)-1A and 1.669(e)-1A, whichever are appropriate, over the amount determined under either § 1.668(b)-1A(c)(1)(v) or § 1.669(b)-1A(c)(1)(v), whichever is appropriate.

(ii) Compute the total taxes deemed distributed under §§ 1.666(b)-1A and 1.666(c)-1A or §§ 1.669(d)-1A and 1.669(e)-1A, whichever are appropriate, for the preceding taxable years of the trust on the last day of which the beneficiary was in being.

(iii) Multiply the amount determined under subdivision (i) of this subparagraph by a fraction, the numerator of which is the amount determined under subdivision (ii) of this subparagraph, and the denominator of which is the total amount of taxes deemed distributed under §§ 1.666(b)-1A and 1.666(c)-1A or §§ 1.669(d)-1A and 1.669(e)-1A, whichever are appropriate.

The result, if any, is the credit allowable under this section when the short-cut method of computation is used. The application of this subparagraph may be illustrated by the following example:

*Example.* An accumulation distribution is made in 1975. The taxes deemed distributed in the preceding years under §§ 1.666(b)-1A and 1.666(c)-1A are \$15,000. The amount determined under § 1.668(b)-1A(c)(1)(v) is \$12,000. The beneficiary was in being on the last day of all but one preceding taxable year in which the accumulation distribution was deemed made, and the taxes deemed distributed in those years were \$10,000. Therefore, the subdivision (i) amount of \$3,000 is multiplied by 10,000/15,000, resulting in an answer of \$2,000, which is the credit allowable when computed under the short-cut method.

(b) *Year of credit.* The credit to which a beneficiary is entitled under this section is allowed for the taxable year in which the accumulation distribution (to which the credit relates) is required to be included in the income of the beneficiary under section 668(a). Any excess over the total tax liability of the beneficiary for such year is treated as an overpayment of tax by the beneficiary. See section 6401 (b) and the regulations thereunder.

§ 1.668(a)A Statutory provisions; excess distributions by trusts; treatment of amounts deemed distributed in preceding years; general rule.

SEC. 668. *Treatment of amounts deemed distributed in preceding years—(a) General rule.* The total of the amounts which are treated under sections 666 and 669 as having been distributed by the trust in a preceding taxable year shall be included in the income of a beneficiary of the trust when paid, credited, or required to be distributed to the extent that such total would have been included in the income of such beneficiary under section 662 (a)(2) and (b) if such total had been paid to such beneficiary on the

last day of such preceding taxable year. The tax imposed by this subtitle on a beneficiary for a taxable year in which any such amount is included in his income shall be determined only as provided in this section and shall consist of the sum of—

(1) A partial tax computed on the taxable income reduced by an amount equal to the total of such amounts, at the rate and in the manner as if this section had not been enacted,

(2) A partial tax determined as provided in subsection (b) of this section, and

(3) In the case of a beneficiary of a trust which is not required to distribute all of its income currently, a partial tax determined as provided in section 669.

For purposes of this subpart, a trust shall not be considered to be a trust which is not required to distribute all of its income currently for any taxable year prior to the first taxable year in which income is accumulated.

[Sec. 668(a) as amended by sec. 331(a), Tax Reform Act 1969 (83 Stat. 592)]

§ 1.668(a)-1A Amounts treated as received in prior taxable years; inclusion in gross income.

(a) Section 668(a) provides that the total of the amounts treated under sections 666 and 669 as having been distributed by the trust on the last day of a preceding taxable year of the trust shall be included in the income of the beneficiary or beneficiaries receiving them. The total of such amounts is includable in the income of each beneficiary to the extent the amounts would have been included under section 662(a)(2) and (b) as if the total had actually been an amount properly paid by the trust under section 661(a)(2) on the last day of such preceding taxable year. The total is included in the income of the beneficiary for the taxable year of the beneficiary in which such amounts are in fact paid, credited, or required to be distributed unless the taxable year of the beneficiary differs from the taxable year of the trust (see section 662(c) and the regulations thereunder). The character of the amounts treated as received by a beneficiary in prior taxable years, including taxes deemed distributed, in the hands of the beneficiary is determined by the rules set forth in section 662(b) and the regulations thereunder.

(b) Any deduction allowed to the trust in computing distributable net income for a preceding taxable year (such as depreciation, depletion, etc.) is not deemed allocable to a beneficiary because of amounts included in a beneficiary's gross income under this section since the deduction has already been utilized in reducing the amount included in the beneficiary's income.

(c) For purposes of applying section 668(a)(3), a trust shall be considered to be other than a "trust which is not required to distribute all of its income currently" for any taxable year prior to the first taxable year beginning after December 31, 1968, in which income is accumulated. The term "income", as used in the preceding sentence, is defined in §§ 1.643(b)-1 and 1.643(b)-2. Since, under such definitions, certain items may be included in distributable net income but are not under applicable local law

"income" (as, for example, certain extraordinary dividends), a trust which has undistributed net income from such sources might still qualify as a trust which has not accumulated income. Also, for example, if a trust establishes a reserve for depreciation or depletion and applicable local law permits the deduction for such reserve in the computation of "income," such reserve is not an accumulation of income. If a trust has separate shares, and any share accumulates income, all shares of the trust will be considered to have accumulated income for purposes of section 668(a)(3).

(d) See section 1302(a)(2)(B) to the effect that amounts included in the income of a beneficiary of a trust under section 668(a) are not eligible for income averaging.

#### § 1.668(a)-2A Allocation among beneficiaries, in general.

The portion of the total amount includible in income under § 1.668(a)-1A which is includible in the income of a particular beneficiary is based upon the ratio determined under the second sentence of section 662(a)(2) for the taxable year (and not for the preceding taxable year). This section may be illustrated by the following example:

*Example.* (a) Under the terms of a trust instrument, the trustee may accumulate the income or make distributions to A and B. The trustee may also invade corpus for the benefit of A and B. The distributable net income of the trust for the taxable year 1975 is \$10,000. The trust had undistributed net income for the taxable year 1973, the first year of the trust, of \$5,000, to which a tax of \$1,100 was allocable. During the taxable year 1975, the trustee distributes \$10,000 to A and \$5,000 to B. Thus, of the total distribution of \$15,000, A received two-thirds and B received one-third.

(b) For the purposes of determining the amounts includible in the beneficiaries' gross income for 1975, the trust is deemed to have made the following distributions:

Amount distributed out of 1975 income (distributable net income) -	\$10,000
Accumulation distribution deemed distributed by the trust on the last day of 1973 under section 666(a) -	5,000
Taxes imposed on the trust attributable to the undistributed net income deemed distributed under section 666(b) -	1,100

(c) A will include in his income for 1975 two-thirds of each item shown in paragraph (b) of this example. Thus, he will include in gross income \$6,666.67 (10,000/15,000 × \$10,000) of the 1975 distributable net income of the trust as provided in section 662(a)(2) (which is not an amount includible in his income under § 1.668(a)-1A(a)). He will include in his income \$3,333.33 (10,000/15,000 × \$5,000) of the accumulation distribution and \$733.33 (10,000/15,000 × \$1,100) of the taxes imposed on the trust, as provided in section 668(a).

(d) B will include in his income for 1975 one-third of each item shown in paragraph (b) of this example, computed in the manner shown in paragraph (c) of this example.

#### § 1.668(a)-3A Determination of tax.

In a taxable year in which an amount is included in a beneficiary's income under § 1.668(a)-1A(a), the tax on the beneficiary for such taxable year is de-

termined only as provided in section 668 and consists of the sum of—

(a) A partial tax computed on (1) the beneficiary's taxable income reduced by (2) an amount equal to the total amounts includible in his income under § 1.668(a)-1A(a), at the rate and in the manner as if section 668 had not been enacted.

(b) A partial tax determined as provided in § 1.668(b)-1A, and

(c) In the case of a beneficiary of a trust which is not required to distribute all of its income currently, a partial tax determined as provided in § 1.669(b)-1A.

#### § 1.668(b)A Statutory provisions; excess distributions by trusts; treatment of amounts deemed distributed in preceding years; tax on distribution.

Sec. 668. Treatment of amounts distributed in preceding years. \* \* \*

(b) Tax on distribution—(1) *Alternative methods.* Except as provided in paragraph (2), the partial tax imposed by subsection (a)(2) shall be the lesser of—

(A) The aggregate of the taxes attributable to the amounts deemed distributed under section 666 had they been included in the gross income of the beneficiary on the last day of each respective preceding taxable year, or

(B) The tax determined by multiplying, by the number of preceding taxable years of the trust, on the last day of which an amount is deemed under section 666(a) to have been distributed, the average of the increase in tax attributable to recomputing the beneficiary's gross income for each of the beneficiary's 3 taxable years immediately preceding the year of the accumulation distribution by adding to the income of each of such years an amount determined by dividing the amount deemed distributed under section 666 and required to be included in income under subsection (a) by such number of preceding taxable years of the trust,

less an amount equal to the amount of taxes deemed distributed to the beneficiary under sections 666 (b) and (c).

(2) *Special rules.* (A) If a beneficiary was not in existence on the last day of a preceding taxable year of the trust with respect to which a distribution is deemed made under section 666(a), the partial tax under either paragraph (1)(A) or (1)(B) shall be computed as if the beneficiary were in existence on the last day of such year on the basis that the beneficiary had no gross income (other than amounts deemed distributed to him under sections 666 and 669 by the same or other trusts) and no deductions for such year.

(B) The partial tax shall not be computed under the provisions of subparagraph (B) of paragraph (1) if, in the same prior taxable year of the beneficiary in which any part of the accumulation distribution is deemed under section 666(a) to have been distributed to such beneficiary, some part of prior accumulation distributions by each of two or more other trusts is deemed under section 666(a) to have been distributed to such beneficiary.

(C) If the partial tax is computed under paragraph (1)(B), and the amount of the undistributed net income deemed distributed in any preceding taxable year of the trust is less than 25 percent of the amount of the accumulation distribution divided by the number of preceding taxable years to which the accumulation distribution is allocated under section 666(a), the number of preceding taxable years of the trust with respect to which an amount is deemed distributed to a beneficiary under section 666

(a) shall be determined without regard to such year.

(3) *Effect of other accumulation distributions and capital gain distributions.* In computing the partial tax under paragraph (1) for any beneficiary, the income of such beneficiary for each of his prior taxable years—

(A) Shall include amounts previously deemed distributed to such beneficiary in such year under section 666 or 669 as a result of prior accumulation distributions or capital gain distributions (whether from the same or another trust), and

(B) Shall not include amounts deemed distributed to such beneficiary in such year under section 669 as a result of a capital gain distribution from the same trust in the current year.

(4) *Multiple distributions in the same taxable year.* In the case of accumulation distributions made from more than one trust which are includible in the income of a beneficiary in the same taxable year, the distributions shall be deemed to have been made consecutively in whichever order the beneficiary shall determine.

(5) *Information requirements with respect to beneficiary.* (A) Except as provided in subparagraph (B), the partial tax shall not be computed under the provisions of paragraph (1)(A) unless the beneficiary supplies such information with respect to his income, for each taxable year with which or in which ends a taxable year of the trust on the last day of which an amount is deemed distributed under section 666(a), as the Secretary or his delegate prescribes by regulations.

(B) If by reason of paragraph (2)(B) the provisions of paragraph (1)(B) do not apply, the determination of the amount of the beneficiary's income for a taxable year for which the beneficiary has not supplied the information required under subparagraph (A) shall be made by the Secretary or his delegate on the basis of information available to him.

[Sec. 668(b) as amended by sec. 331(a) Tax Reform Act 1969 (83 Stat. 592)]

#### § 1.668(b)-1A Tax on distribution.

(a) *In general.* The partial tax imposed on the beneficiary by section 668(a)(2) shall be the lesser of—

(1) The tax computed under paragraph (b) of this section (the "exact" method), or

(2) The tax computed under paragraph (c) of this section (the "short-cut" method),

except as provided in § 1.668(b)-4A (relating to failure to furnish proper information) and paragraph (d) of this section (relating to disallowance of short-cut method). For purposes of this paragraph, the method used in the return shall be accepted as the method which produces the lesser tax.

(b) *Computation of partial tax by the exact method.* The partial tax referred to in paragraph (a)(1) of this section is computed as follows:

(1) First, compute the tax attributable to the section 666 amounts for each of the preceding taxable years. For purposes of this paragraph, the "section 666 amounts" for a preceding taxable year are the amounts deemed distributed under section 666(a) on the last day of the preceding taxable year, plus the amount of taxes deemed distributed on

such day under section 666 (b) or (c). The tax attributable to such amounts in each prior taxable year of the beneficiary is the difference between the tax for such year computed with the inclusion of the section 666 amounts in the beneficiary's gross income and the tax for such year computed without including them in such gross income. Tax computations for each such year shall reflect a taxpayer's marital, dependency, exemption, and filing status for such year.

(2) From the sum of the taxes for the prior taxable years attributable to the section 666 amounts (computed in accordance with subparagraph (1) of this paragraph), subtract so much of the amount of taxes deemed distributed to the beneficiary under §§ 1.666(b)-1A and 1.666(c)-1A as does not exceed such sum. The resulting amount, if any, is the partial tax, computed under the exact method, for the taxable year in which the accumulation distribution is paid, credited, or required to be distributed to the beneficiary.

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

*Example.* (i) Assume that in 1979 a trust makes an accumulation distribution of \$15,000 to A. The accumulation distribution is allocated under section 666(a) in the amounts of \$5,000 to 1971, \$4,000 to 1972, and \$6,000 to 1973. Under section 666 (b) and (c), taxes in the amounts of \$935, \$715, and \$1,155 (totaling \$2,805) are deemed distributed in 1971, 1972, and 1973, respectively.

(ii) A, the beneficiary, had taxable income and paid income tax in 1971-73 as follows:

Year	Taxable income	Tax
1971	\$10,000	\$2,190
1972	12,000	2,830
1973	14,000	3,550

(iii) Taxes attributable to the section 666 amounts (paragraph (i) of this example) are \$6,979, computed as follows:

1971		
Taxable income including section 666 amounts (\$10,000 + \$5,000 + \$935)	\$15,935	
Tax on \$15,935		\$4,305
Less: Tax paid by A in 1971		2,190
Tax attributable to 1971 section 666 amounts		2,115
1972		
Taxable income including section 666 amounts (\$12,000 + \$4,000 + \$715)	\$16,715	
Tax on \$16,715		\$4,620
Less: Tax paid by A in 1972		2,830
Tax attributable to 1972 section 666 amounts		1,790
1973		
Taxable income including section 666 amounts (\$14,000 + \$6,000 + \$1,155)	\$21,155	
Tax on \$21,155		\$6,624
Less: Tax paid by A in 1973		3,550
Tax attributable to 1973 section 666 amounts		3,074

Total tax attributable to section 666 amounts:	
1971	\$2,115
1972	1,790
1973	3,074
Total	6,979

(iv) The partial tax computed under the exact method is \$4,174, computed by subtracting the taxes deemed distributed (\$2,805) from the tax attributable to the section 666 amounts (\$6,979).

(c) *Computation of tax by the short-cut method.* (1) The tax referred to in paragraph (a) (2) of this section is computed as follows:

(i) First, determine the number of preceding taxable years of the trust on the last day of which an amount is deemed under section 666(a) to have been distributed. For purposes of this subparagraph, such number of preceding taxable years of the trust shall not include any preceding taxable year of the trust in which the undistributed net income deemed distributed is less than 25 percent of (a) the total amounts deemed under section 666(a) to be undistributed net income from preceding taxable years divided by (b) the number of such preceding taxable years of the trust on the last day of which an amount is deemed under section 666(a) to have been distributed without application of this sentence. For example, assume that an accumulation distribution of \$90,000 made to a beneficiary in 1979 is deemed distributed in the amounts of \$29,000 in each of the years 1972, 1973, and 1974, and \$3,000 in 1975. The number of preceding taxable years on the last day of which an amount was deemed distributed without reference to the second sentence of this subparagraph is four. However, the distribution deemed made in 1975 (\$3,000) is less than \$5,625, which is 25 percent of (a) the total undistributed net income deemed distributed under section 666(a) (\$90,000) divided by (b) the number of such preceding taxable years (4), or \$22,500. Therefore, for purposes of this subparagraph the accumulation distribution is deemed distributed in only 3 preceding taxable years (1972, 1973, and 1974).

(ii) Second, divide the amount (representing the accumulation distribution and taxes deemed distributed) required under section 668(a) to be included in the income of the beneficiary for the taxable year by the number of preceding taxable years of the trust on the last day of which an amount is deemed under section 666(a) to have been distributed (determined as provided in subdivision (i) of this paragraph). The amount determined under this subdivision, including taxes deemed distributed, consists of the same proportion of each class of income as the total of each class of income deemed distributed in the accumulation distribution bears to the total undistributed net income from such preceding taxable years deemed distributed in the accumulation distribution. For example, assume that an amount of \$50,000 is deemed distributed under section 666(a) from undistributed net income of 5 preceding taxable years of the trust, and

consists of \$25,000 of interest, \$15,000 of dividends, and \$10,000 of net rental income. Taxes attributable to such amounts in the amount of \$10,000 are also deemed distributed. The amount determined under this subdivision, \$12,000 (\$50,000 income plus \$10,000 tax divided by 5 years), is deemed to consist of \$6,000 in interest, \$3,600 in dividends, and \$2,400 in net rental income.

(iii) Third, compute the tax of the beneficiary for each of the 3 taxable years immediately preceding the year in which the accumulation distribution is paid, credited, or required to be distributed to him,

(a) With the inclusion in gross income of the beneficiary for each of such 3 years of the amount determined under subdivision (ii) of this subparagraph, and

(b) Without such inclusion.

The difference between the amount of tax computed under (a) of this subdivision for each year and the amount computed under (b) of this subdivision for that year is the additional tax resulting from the inclusion in gross income for that year of the amount determined under subdivision (ii) of this subparagraph. For example, assume that a distribution of \$12,000, is includable in the income of each of the beneficiary's 3 preceding taxable years when his income (without the inclusion of the accumulation distribution) was \$20,000, \$30,000, and \$40,000. The inclusion of \$12,000 in income would produce taxable income of \$32,000, \$42,000, and \$52,000, and the tax attributable to such increases would be \$4,000, \$5,000, and \$6,000, respectively.

(iv) Fourth, add the additional taxes resulting from the application of subdivision (iii) of this subparagraph for the 3 taxable years immediately preceding the year in which the accumulation distribution is paid, credited, or required to be distributed and then divide this amount by 3. For example, if these additional taxes are \$4,000, \$5,000, and \$6,000 for the 3 preceding taxable years, this amount would be \$5,000 (\$4,000 + \$5,000 + \$6,000 divided by 3).

(v) Fifth, the resulting amount is then multiplied by the number of preceding taxable years of the trust on the last day of which an amount is deemed under section 666(a) to have been distributed (previously determined under subdivision (i) of this subparagraph). For example, if an amount is deemed distributed for 5 preceding taxable years, the resulting amount would be five times the \$5,000 amount.

(vi) Sixth, the resulting amount, less so much of the amount of taxes deemed distributed to the beneficiary under §§ 1.666(b)-1A and 1.666(c)-1A as does not exceed such resulting amount, is the tax under the short-cut method provided in section 668(b) (1) (B).

(2) The computation of the tax by the short-cut method may be illustrated by the following example:

*Example:* In 1971, X creates a trust which is to accumulate its income and pay the income to Y when Y reaches 30. Y is 19. Over the 11 years of the trust, the trust earns \$1,200 of interest income annually and has expenses each year of \$100 allocable to the

production of income. The trust pays a total tax of \$1,450 on the accumulated income. In 1981, when Y reaches 30, the \$9,550 of accumulated undistributed net income and the \$1,100 of current net income are distributed to Y. Y is treated as having received a total distribution of \$11,000 (the \$9,550 accumulation distribution plus the taxes paid by the trust which are deemed to have been distributed to Y). The income of the current year (1981) is taxed directly to Y. The computation is as follows: \$11,000 (accumulation distribution plus taxes) divided by 10 (number of years out of which distribution was made) equals \$1,100. The \$1,100 added to the income of the beneficiary's preceding 3 years produces increases in tax as follows:

1980	-----	\$350
1979	-----	300
1978	-----	250
Total	-----	900

\$900 (total additional tax) divided by 3 equals \$300 (average annual increase in tax).

\$300 (average annual increase in tax) times 10 equals \$3,000, from which is deducted the amount of taxes (\$1,450) paid by the trust attributable to the undistributed net income deemed distributed. The amount of tax to be paid currently under the shortcut method is therefore \$1,550.

(d) *Disallowance of short-cut method.* If, in any prior taxable year of the beneficiary in which any part of the accumulation distribution is deemed to have been distributed under section 666(a) to such beneficiary, any part of prior accumulation distributions by each of two or more other trusts is deemed under section 666(a) to have been distributed to such beneficiary, then the short-cut method under paragraph (c) of this section may not be used and the partial tax imposed by section 668(a)(2) shall be computed only under the exact method under paragraph (b) of this section. For example, assume that, in 1978, trust X makes an accumulation distribution to A, who is on the calendar year basis, and part of the accumulation distribution is deemed under section 666(a) to have been distributed on March 31, 1974. In 1977, A had received an accumulation distribution from both trust Y and Z. Part of the accumulation distribution from trust Y was deemed under section 666(a) to have been distributed to A on June 30, 1974, and part of the accumulation distribution from trust Z was deemed under section 666(a) to have been distributed to A on December 31, 1974. Because there were portions of accumulation distributions from two other trusts deemed distributed within the same prior taxable year of A (1974), the 1978 accumulation distribution from trust X may not be computed under the short-cut method provided in paragraph (c) of this section. Therefore the exact method under paragraph (b) of this section must be used to compute the tax imposed by section 668(a)(2).

**§ 1.668(b)-2A Special rules applicable to section 668.**

(a) Rule when beneficiary not in existence on the last day of a taxable year: If a beneficiary was not in existence on

the last day of a preceding taxable year of the trust with respect to which a distribution is deemed made under section 666(a), it shall be assumed, for purposes of the computations under paragraphs (b) and (c) of § 1.668(b)-1A, that the beneficiary—

- (1) Was in existence on such last day,
- (2) Was a calendar year taxpayer,
- (3) Had no gross income other than the amounts deemed distributed to him from such trust in his calendar year in which such last day occurred and from all other trusts from which amounts are deemed to have been distributed to him in such calendar year,
- (4) If an individual, was unmarried and had no dependents,
- (5) Had no deductions other than the standard deduction, if applicable, under section 141 for such calendar year, and
- (6) Was entitled to the personal exemption under section 151 or 642(b).

For example, assume that part of an accumulation distribution made in 1980 is deemed under section 666(a) to have been distributed to the beneficiary, A, in 1973; \$10,000 of a prior accumulation distribution was deemed distributed in 1973. A was born on October 9, 1975. It will be assumed for purposes of § 1.668(b)-1A that A was alive in 1973, was on the calendar year basis, had no income other than (1) the \$10,000 from the earlier accumulation distribution deemed distributed in 1973, and (2) the part of the 1980 distribution deemed distributed in 1973, and had no deductions other than the personal exemption provided in section 151. If A were a trust or estate created after 1973, the same assumptions would apply, except that the trust or estate would not be entitled to the standard deduction and would receive the personal exemption provided under section 642(b) in the same manner as allowed under such section for A's first actual taxable year.

(b) *Effect of other distributions:* The income of the beneficiary, for any of his prior taxable years for which a tax is being recomputed under § 1.668(b)-1A, shall include any amounts of prior accumulation distributions (including prior capital gain distributions) deemed distributed under sections 666 and 669 in such prior taxable year. For purposes of the preceding sentence, a "prior accumulation distribution" is a distribution from the same or another trust which was paid, credited, or required to be distributed in a prior taxable year of the beneficiary. The term "prior accumulation distribution" also includes accumulation distributions of other trusts which were paid, credited, or required to be distributed to the beneficiary in the same taxable year and which the beneficiary has determined under paragraph (c) of this section to treat as having been distributed before the accumulation distribution for which tax is being computed under § 1.668(b)-1A. Any capital gain distribution from the same trust paid, credited, or required to be distributed in the same taxable year of the beneficiary shall not be considered

under this paragraph to be a "prior capital gain distribution."

(c) Multiple distributions in the same taxable year: For purposes of paragraph (b) of this section, accumulation distributions made from more than one trust in the same taxable year of the beneficiary, regardless of when in the taxable year they were actually made, shall be treated as having been made consecutively, in whichever order the beneficiary may determine. However, the beneficiary must treat them as having been made in the same order for the purpose of computing the partial tax on the several accumulation distributions. The beneficiary shall indicate the order he has determined to deem the accumulation distributions to have been received by him on his return for the taxable year. A failure by him so to indicate, however, shall not affect his right to make such determination. The purpose of this rule is to assure that the tax resulting from the later (as so deemed under this paragraph) distribution is computed with the inclusion of the earlier distribution in the taxable base and that the tax resulting from the earlier (as so deemed under this paragraph) distribution is computed with the later distribution excluded from the taxable base.

(d) The provisions of this section may be illustrated by the following examples:

*Example (1).* In 1978, trust X made an accumulation distribution to A, a calendar year taxpayer, of which \$3,000 was deemed to have been distributed in 1974. In 1980, trust X makes another accumulation distribution to A, \$10,000 of which is deemed under section 666 to have been distributed in 1974. Also, in 1980, trust Y makes an accumulation distribution to A, of which \$5,000 is deemed under section 666 to have been distributed in 1974. A determines to treat the 1980 distribution from trust Y as having been made prior to the 1980 distribution from trust X. In computing the tax on the 1980 Trust Y distribution, A's gross income for 1974 includes (i) the \$3,000 deemed distributed from the 1978 distribution, and (ii) the \$5,000 deemed distributed in 1974 from the 1980 Trust Y accumulation distribution. To compute A's tax under the exact method for 1974 on the \$10,000 from the 1980 trust X accumulation distribution deemed distributed in 1974, A's gross income for 1974 includes (i) the \$10,000, (ii) the \$3,000 previously deemed distributed in 1974 from the 1978 trust X accumulation distribution, and (iii) the \$5,000 deemed distributed in 1974 from the 1980 trust Y accumulation distribution.

*Example (2).* In 1978, trust T makes an accumulation distribution to B, a calendar year taxpayer. Determination of the tax on the accumulation distribution under the short-cut method requires the use of B's gross income for 1975, 1976, and 1977. In 1977, B received an accumulation distribution from trust U, of which \$2,000 was deemed to have been distributed in 1975, and \$3,000 in 1976. B's gross income for 1975, for purposes of using the short-cut method to determine the tax from the trust T accumulation distribution, will be deemed to include the \$2,000 deemed distributed in 1975 by trust U, and his gross income for 1976 will be deemed to include the \$3,000 deemed distributed by trust U in 1976.

**§ 1.668(b)-3A Computation of the beneficiary's income and tax for a prior taxable year.**

(a) *Basis for computation.* (1) The beneficiary's income and tax paid for any prior taxable year for which a recomputation is involved under either the exact method or the short-cut method shall be determined by reference to the information required to be furnished by him under § 1.668(b)-4A(a). The gross income, related deductions, and taxes paid for a prior taxable year of the beneficiary as finally determined shall be used for computation purposes. The term "as finally determined" has reference to the final status of the gross income, deductions, credits, and taxes of the taxable year after the expiration of the period of limitations or after completion of any court action regarding the tax for the taxable year.

(2) If any computations rely on the beneficiary's return for a prior taxable year for which the applicable period of limitations on assessment under section 6501 has expired, and such return shows a mathematical error on its face which resulted in the wrong amount of tax being paid for such year, the determination of both the tax for such year computed with the inclusion of the section 666 amounts in the beneficiary's gross income and the tax for such year computed without including such amounts in such gross income shall be based upon the return after the correction of such mathematical errors.

(b) *Effect of allocation of undistributed net income on items based on amount of income and with respect to a net operating loss, a charitable contributions carryover, or a capital loss carryover.* (1) In computing the tax for any taxable year under either the exact method or the short-cut method, any item which depends upon the amount of gross income, adjusted gross income, or taxable income shall be recomputed to take into consideration the amount of undistributed net income allocated to such year. For example, if \$1,000 of undistributed net income is allocated to 1970, adjusted gross income for 1970 is increased from \$5,000 to \$6,000. The allowable 50 percent charitable deduction under section 170(b)(1)(A) is then increased and the amount of the nondeductible medical expenses under section 213 (3 percent of adjusted gross income) is also increased.

(2) In computing the tax attributable to the undistributed net income deemed distributed to the beneficiary in any of his prior taxable years under either the exact method or the short-cut method, the effect of amounts of undistributed net income on a net operating loss carryback or carryover, a charitable contributions carryover, or a capital loss carryback or carryover, shall be taken into account. In determining the amount of tax attributable to such deemed distribution, a computation shall also be made for any taxable year which is affected by a net operating loss carryback or carryover, by a charitable contribu-

tions carryover, or by a capital loss carryback or carryover determined by reference to the taxable year to which amounts are allocated under either method and which carryback or carryover is reduced or increased by such amounts so allocated. The provisions of this subparagraph may be illustrated by the following example:

*Example.* In 1978, a trust makes an accumulation distribution to X of \$50,000 which is deemed under section 666(a) to have been distributed in 1972. X had income in 1972, 1973, and 1974, and had a net operating loss in 1975 which offset his income for those years, as follows:

Year	Actual income (or loss)	Income after net operating loss carryback
1972.....	\$10,000	0
1973.....	50,000	0
1974.....	50,000	\$10,000
1975.....	(100,000)	0

As a result of the allocation of the 1978 accumulation distribution to 1972, X's income for 1972, 1973, 1974, and 1975, after taking into account the 1975 n.o.l., is deemed to be as follows:

Year	Income deemed to have been earned after consideration of n.o.l., and accumulation distribution
1972.....	0 (\$10,000 + \$50,000 - 30,000 n.o.l.)
1973.....	\$10,000 (\$50,000 - \$40,000 balance of n.o.l.)
1974.....	\$50,000
1975.....	0

Therefore, the tax on the 1978 accumulation distribution to X is the tax X would have paid in 1973 and 1974 had he had the above income in such years.

**§ 1.668(b)-4A Information requirements with respect to beneficiary.**

(a) *Information to be supplied by beneficiary—(1) In general.* The beneficiary must supply the information required by subparagraph (3) of this paragraph for any prior taxable year for which a recomputation is required under either the exact method or the short-cut method. Such information shall be filed with the beneficiary's return for the year in which the tax under section 668(a)(2) is imposed.

(2) *Failure to furnish.* If the beneficiary fails to furnish the information required by this paragraph for any prior year involved in the exact method, he may not use such method and the tax computed under paragraph (c) of § 1.668(b)-1A (the short-cut method) shall be deemed to be the amount of partial tax imposed by section 668(a)(2). See, however, paragraph (b) of this section for an exception to this rule where the short-cut method is not permitted. If he cannot furnish the information required for a prior year involved in the short-cut method, such year will be recomputed on the basis of the best information available.

(3) *Information required.* The beneficiary shall file the following items with his income tax return for the taxable year in which the accumulation distribution is included in income:

(i) A statement showing the gross income, adjustments, deductions, credits, taxes paid, and computations for each of his taxable years for which a computation is required under the method by which he computes his partial tax imposed by section 668(a)(2). Such statement shall include such amounts for the taxable year as adjusted by any events subsequent to such year, such as any adjustment resulting from the determination of a deficiency or an overpayment, or from a court action regarding the tax.

(ii) A copy of the statement required by this subparagraph to be furnished by the beneficiary for any prior taxable year in which an accumulation distribution was received by him which was also deemed distributed in whole or in part in the prior taxable year for which the statement under subdivision (i) of this subparagraph is required.

(iii) A copy of any statements furnished the beneficiary by the trustee with regard to the current taxable year or any prior taxable year for which a statement is furnished under subdivision (i) of this subparagraph.

(b) *Exception.* If by reason of § 1.668(b)-1A(e) the beneficiary may not compute the partial tax on the accumulation distribution under § 1.668(b)-1A(c) (the short-cut method), the provisions of subparagraph (2) of paragraph (a) of this section shall not apply. In such case, if the beneficiary fails to provide the information required by subparagraph (3) of paragraph (a) for any prior taxable year, the district director shall, by utilizing whatever information is available to him (including information supplied by the beneficiary), determine the beneficiary's income and related expenses for such prior taxable year.

(c) *Records to be supplied by the beneficiary—(1) Year when return was filed.* If the beneficiary filed an income tax return for a taxable year for which a recomputation is necessary, and the period of limitations on assessment under section 6501 for such year has expired as of the filing of the return for the year in which the accumulation distribution was made, then such return, plus proof of any charges of liability for such year due to the determination of a deficiency or an overpayment, court action, etc., shall, to the extent they verify the statements required under paragraph (a) of this section, serve as conclusive proof of such statements. If the period of limitations on assessment under section 6501 for a prior taxable year has not expired as of the filing of the beneficiary's return for the year in which the accumulation distribution was received, then the records required by section 6001 to be retained by the beneficiary for such prior taxable year shall serve as the basis of proof of the statements required to be filed under paragraph (a) of this section.

(2) *Year for which no return was filed.* If the beneficiary did not file a return for a taxable year for which a recomputation is necessary, and it is reasonable to assume that he had gross income in such year, he shall retain as proof of the

statement required under paragraph (a) of this section copies of a memorandum return made in such year or other contemporaneously prepared records (such as diaries). Such records shall show either the exact amount of income received in such year and from what source, or that there was no income for such taxable year.

**§ 1.669(a)A Statutory provisions; excess distributions by trusts; treatment of capital gain deemed distributed in preceding years; amount allocated.**

Sec. 669. *Treatment of capital gain deemed distributed in preceding years*—(a) *Amount allocated.* In the case of a trust which is not required to distribute all of its income currently, the amount of a capital gain distribution of such trust for a taxable year shall be deemed to be an amount properly paid, credited, or required to be distributed on the last day of each of the preceding taxable years, commencing with the earliest of such years, to the extent that such amount exceeds the total of any undistributed capital gain for all earlier preceding taxable years. The amount deemed to be distributed in any such preceding taxable year under the preceding sentence shall not exceed the undistributed capital gain for such preceding taxable year. For purposes of this subsection, undistributed capital gain for each of such preceding taxable years shall be computed without regard to such capital gain distribution and without regard to any capital gain distribution determined for any succeeding taxable year.

[Sec. 669(a) as amended by sec. 331(a), Tax Reform Act 1969 (83 Stat. 592)]

**§ 1.669(a)-1A Amount allocated.**

(a) *In general.* After a trust has distributed all of its undistributed net income, the rules concerning the treatment of capital gain distributions (prescribed under section 669) may become applicable to an accumulation distribution. This section prescribes rules to determine from which years capital gain distributions are considered to be made. For the definition of "capital gain distribution", see § 1.665(g)-1A. Section 669 does not apply to a trust that is required to distribute all its income currently. See § 1.668(a)-1A(d). Capital gain retains its character in the hands of the beneficiary. See § 1.669(f)-1A. A capital gain distribution to more than one beneficiary will be allocated among them. See § 1.668(a)-2A.

(b) *First-in, first-out rule.* A capital gain distribution is allocated to the preceding taxable years of the trust (as defined in § 1.665(e)-1A(a)(1)(iii)), according to the undistributed capital gain of the trust for such years. For this purpose, a capital gain distribution is first allocated to the earliest such preceding taxable year in which there is undistributed capital gain and shall then be allocated in turn, beginning with the next earliest, to any remaining preceding taxable years of the trust. The portion of the capital gain distribution allocated to the earliest preceding taxable year is the amount of undistributed capital gain for that preceding taxable year. The portion of the capital gain distribution allocated to any preceding taxable year subsequent

to the earliest such preceding taxable year is the excess of the capital gain distribution over the aggregate of the undistributed capital gain for all earlier preceding taxable years. See paragraph (c) of this section for adjustments to undistributed capital gain for prior distributions.

(c) *Reduction of undistributed capital gain for prior distributions.* For the purposes of allocating a capital gain distribution of the taxable year to any preceding taxable year, the undistributed capital gain of such preceding taxable year is computed without regard to the capital gain distribution of the taxable year or of taxable years following the taxable year. However, capital gain distributions of any taxable years intervening between such preceding taxable year and the taxable year are taken into account, and undistributed capital gain for a preceding taxable year is reduced by the amount from such year deemed distributed in the intervening capital gain distribution. Accordingly, for example, if a trust has undistributed capital gain for 1974, and makes a capital gain distribution during the taxable year 1978, the undistributed capital gain for 1974 is computed without regard to the capital gain distribution for 1978 or any subsequent year. If the trust makes a further capital gain distribution in 1979, the undistributed capital gain for 1974 is computed without regard to the capital gain distribution for 1979 or subsequent years. However for purposes of the 1979 capital gain distribution, the undistributed capital gain for 1974 is reduced by the amount of such undistributed capital gain for 1974 deemed distributed in the 1978 capital gain distribution.

(d) *Rule when no undistributed capital gain.* If, before the application of the provisions of subpart D to a capital gain distribution for the taxable year, there is no undistributed capital gain for a preceding taxable year, then no portion of the capital gain distribution is deemed distributed on the last day of such preceding taxable year. Thus, for example, if a capital gain distribution is made during the taxable year 1975 from a trust whose earliest preceding taxable year is taxable year 1970, and the trust had no undistributed capital gain for 1970, then no portion of the 1975 capital gain distribution is deemed distributed on the last day of 1970.

(e) *Example.* The provisions of this section may be illustrated by the following example:

*Example.* In 1977, a trust reporting on the calendar year basis makes a capital gain distribution of \$33,000. In 1969, the trust had \$6,000 of undistributed capital gain; in 1970, \$4,000; in 1971, none; in 1972, \$7,000; in 1973, \$5,000; in 1974, \$8,000; in 1975, \$6,000; in 1976, \$4,000; and \$6,000 in 1977. The capital gain distribution is deemed distributed \$6,000 in 1969, \$4,000 in 1970, none in 1971, \$7,000 in 1972, \$5,000 in 1973, \$8,000 in 1974, and \$3,000 in 1975.

**§ 1.669(b)A Statutory provisions; excess distributions by trusts; treatment of capital gain deemed distributed in preceding years; tax on distribution.**

Sec. 669. *Treatment of capital gain deemed distributed in preceding years.* \* \* \*

(b) *Tax on distribution.* The partial tax imposed by section 668(a)(3) shall be the lesser of—

(1) The aggregate of the taxes attributable to the amounts deemed distributed under this section, had such amounts been included in the gross income of the beneficiary on the last day of each respective preceding taxable year, or

(2) The tax determined by multiplying by the number of preceding taxable years of the trust, on the last day of which net gains from the sale or exchange of capital assets are deemed under subsection (a) to have been distributed, the average of the increase in tax attributable to recomputing the beneficiary's 3 taxable years immediately preceding the year of the capital gain distribution by adding to the income of each of such years an amount determined by dividing the total of the amounts deemed distributed under this section and required to be included in income under section 668(a) by such number of preceding taxable years of the trust,

less an amount equal to the amount of taxes deemed distributed to the beneficiary under subsections (d) and (e) which are attributable to the capital gain distribution.

[Sec. 669(b) as amended by sec. 331(a), Tax Reform Act 1969 (83 Stat. 592)]

**§ 1.669(b)-1A Tax on distribution.**

(a) *In general.* The partial tax imposed on the beneficiary by section 668(a)(3) shall be the lesser of—

(1) The tax computed under paragraph (b) of this section (the "exact" method), or

(2) The tax computed under paragraph (c) of this section (the "short-cut" method),

except as provided in § 1.669(c)-3A (relating to failure to furnish proper information) and paragraph (d) of this section (relating to disallowance of short-cut method). For purposes of this paragraph, the method used in the return shall be accepted as the method which produces the lesser tax.

(b) *Computation of partial tax by the exact method.* The partial tax referred to in paragraph (a)(1) of this section is computed as follows:

(1) First, compute the tax attributable to the section 669 amounts for each of the preceding taxable years. For purposes of this paragraph, the "section 669 amounts" for a preceding taxable year are the amounts deemed distributed under section 669(a) on the last day of such preceding taxable year, plus the amount of taxes deemed distributed on such day under section 669(d) or (e). The tax attributable to such amounts in each prior taxable year of the beneficiary is the difference between the tax for such year computed with the inclusion of the section 669 amounts in the beneficiary's gross income and the tax for such year computed without including them in such gross income. Tax computations for each such year shall reflect a taxpayer's

marital, dependency, exemption, and filing status for such year.

(2) From the sum of the taxes for the prior taxable years attributable to the section 669(a) amounts (computed in accordance with subparagraph (1) of this paragraph), subtract so much of the amount of taxes deemed distributed to the beneficiary under §§ 1.669(d)-1A and 1.669(e)-1A as does not exceed such sum. The resulting amount, if any, is the partial tax on the beneficiary, computed under the exact method, for the taxable year in which the capital gain distribution is paid, credited, or required to be distributed to the beneficiary.

(c) *Computation of tax by the short-cut method.* (1) The tax referred to in paragraph (a) (2) of this section is computed as follows:

(i) First, determine the number of preceding taxable years of the trust on the last day of which an amount is deemed under section 669(a) to have been distributed. For purposes of this subparagraph, such number of preceding taxable years of the trust shall not include any preceding taxable year of the trust in which the undistributed capital gain deemed distributed is less than 25 percent of (a) the total amounts deemed under section 669(a) to be undistributed capital gain from preceding taxable years, divided by (b) the number of such preceding taxable years of the trust on the last day of which an amount is deemed under section 669(a) to have been distributed without application of this sentence. For example, assume that a capital gain distribution of \$90,000 made to a beneficiary in 1979 is deemed distributed in the amounts of \$29,000 in each of the years 1972, 1973, and 1974, and \$3,000 in 1975. The number of preceding taxable years on the last day of which an amount was deemed distributed without reference to the second sentence of this subparagraph is four. However, the distribution deemed made in 1975 (\$3,000) is less than \$5,625, which is 25 percent of (a) the total undistributed capital gain deemed distributed under section 669(a) (\$90,000) divided by (b) the number of such preceding taxable years (4), or \$22,500. Therefore, for purposes of this subparagraph, the capital gain distribution is deemed distributed in only three preceding taxable years (1972, 1973, and 1974).

(ii) Second, divide the amount (representing the capital gain distribution and taxes deemed distributed) required under section 668(a) to be included in the income of the beneficiary for the taxable year by the number of preceding taxable years of the trust on the last day of which an amount is deemed under section 669(a) to have been distributed (determined as provided in subdivision (i) of this paragraph). The amount determined under this subdivision, including taxes deemed distributed, consists of the same proportion of long-term and short-term capital gain as the total of each type of capital gain deemed distributed in the capital gain distribution bears to the total undistributed capital gain from such preceding taxable years

deemed distributed in the capital gain distribution. For example, assume that an amount of \$50,000 is deemed distributed under section 669(a) from undistributed capital gain of 5 preceding taxable years of the trust, and consists of \$30,000 of long-term capital gain and \$20,000 of short-term capital gain. Taxes attributable to such amounts in the amount of \$10,000 are also deemed distributed. The amount determined under this subdivision, \$12,000 (\$50,000 income plus \$10,000 tax, divided by 5 years), is deemed to consist of \$7,200 of long-term capital gain and \$4,800 in short-term capital gain.

(iii) Third, compute the tax of the beneficiary for each of the 3 taxable years immediately preceding the year in which the capital gain distribution is paid, credited, or required to be distributed to him,

(a) With the inclusion in gross income of the beneficiary for each of such 3 years of the amount determined under subdivision (ii) of this subparagraph, and

(b) Without such inclusion.

The difference between the amount of tax computed under (a) of this subdivision for each year and the amount computed under (b) of this subdivision for that year is the additional tax resulting from the inclusion in gross income for that year of the amount determined under subdivision (ii) of this subparagraph.

(iv) Fourth, add the additional taxes resulting from the application of subdivision (iii) of this subparagraph for the 3 taxable years immediately preceding the year in which the capital gain distribution is paid, credited, or required to be distributed and then divide this amount by 3.

(v) Fifth, the resulting amount is then multiplied by the number of preceding taxable years of the trust on the last day of which an amount is deemed under section 669(a) to have been distributed (previously determined under subdivision (i) of this subparagraph).

(vi) The resulting amount, less so much of the amount of taxes deemed distributed to the beneficiary under §§ 1.669(d)-1A and 1.669(e)-1A as does not exceed such resulting amount, is the tax under the short-cut method provided in section 669(b) (1) (B).

See § 1.668(b)-1A(c) for examples of the shortcut method in the context of an accumulation distribution.

(d) *Disallowance of short-cut method.* If, in any prior taxable year of the beneficiary in which any part of the capital gain distribution is deemed to have been distributed under section 669(a) to such beneficiary, any part of prior capital gain distributions by each of two or more other trusts is deemed under section 669(a) to have been distributed to such beneficiary, then the short-cut method under paragraph (c) of this section may not be used and the partial tax imposed by section 668(a) (3) shall be computed only under the exact method under paragraph (b) of this section. For example, assume that, in 1978, trust X makes a

capital gain distribution to A, who is on the calendar year basis, and part of the distribution is deemed under section 669(a) to have been distributed on March 31, 1974. In 1977, A had received a capital gain distribution from both trust Y and trust Z. Part of the capital gain distribution from trust Y was deemed under section 669(a) to have been distributed to A on June 30, 1974, and part of the capital gain distribution from trust Z was deemed under section 669(a) to have been distributed to A on December 31, 1974. Because there were portions of capital gain distributions from two other trusts deemed distributed within the same prior taxable year of A (1974), the 1978 capital gain distribution from trust X may not be computed under the short-cut method provided in paragraph (c) of this section. Therefore the exact method under paragraph (b) of this section must be used to compute the tax imposed by section 668(a) (3).

**§ 1.669(c)A Statutory provisions; excess distributions by trusts; treatment of capital gain deemed distributed in preceding years; effect of other distributions; special rules, etc.**

Sec. 669. *Treatment of capital gain deemed distributed in preceding years.* \* \* \*

(c) *Effect of other distributions; special rules, etc.* In computing the partial tax under subsection (b) for any beneficiary, the income of such beneficiary for each of his prior taxable years—

(1) Shall include amounts previously deemed distributed to such beneficiary in such year under section 666 or 669 as a result of prior accumulation distributions or capital gain distributions (whether from the same or another trust), and

(2) Shall include amounts deemed distributed to such beneficiary in such year under section 666 as a result of an accumulation distribution from the same trust in the current year.

Under regulations prescribed by the Secretary or his delegate, rules similar to the rules provided by paragraphs (2), (4), and (5) of section 668(b) shall be applied for purposes of this section.

[Sec. 669(c) as added by sec. 331(a), Tax Reform Act 1969 (83 Stat. 592)]

**§ 1.669(c)-1A Special rules applicable to section 669.**

(a) *Effect of other distributions.* The income of the beneficiary, for any of his prior taxable years for which a tax is being recomputed under § 1.669(b)-1A, shall include any amounts of prior accumulation distributions (including prior capital gain distributions) deemed distributed under sections 666 and 669 in such prior taxable year. For purposes of the preceding sentence, a "prior accumulation distribution" is a distribution from the same or another trust which was paid, credited, or required to be distributed in a prior taxable year of the beneficiary. The term "prior accumulation distribution" also includes accumulation distributions of the same or other trusts which were distributed to the beneficiary in the same taxable year. The term "prior capital gain distribution" also includes capital gain distributions of other

trusts which were paid, credited, or required to be distributed to the beneficiary in the same taxable year and which the beneficiary has determined under paragraph (b) of this section to treat as having been distributed before the capital gain distribution for which tax is being computed under § 1.669(b)-1A.

(b) *Multiple distributions in the same taxable year.* For purposes of paragraph (a) of this section, capital gain distributions made from more than one trust in the same taxable year of the beneficiary, regardless of when in the taxable year they were actually made, shall be treated as having been made consecutively, in whichever order the beneficiary may determine. However, the beneficiary must treat them as having been made in the same order for the purpose of computing the partial tax on the several capital gain distributions. The beneficiary shall indicate the order he has determined to deem the capital gain distributions to have been received by him on his return for the taxable year. A failure by him so to indicate, however, shall not affect his right to make such determination. The purpose of this rule is to assure that the tax resulting from the later (as so deemed under this paragraph) distribution is computed with the inclusion of the earlier distribution in the taxable base and that the tax resulting from the earlier (as so deemed under this paragraph) distribution is computed with the later distribution excluded from the taxable base.

(c) *Rule when beneficiary not in existence on the last day of a taxable year.* If a beneficiary was not in existence on the last day of a preceding taxable year of the trust with respect to which a distribution is deemed made under section 669(a), it shall be assumed, for purposes of the computations under paragraphs (b) and (c) of § 1.669(b)-1A, that the beneficiary—

- (1) Was in existence on such last day,
- (2) Was a calendar year taxpayer,
- (3) Had no gross income other than the amounts deemed distributed to him from such trust in his calendar year in which such last day occurred and from all other trusts from which amounts are deemed to have been distributed to him in such calendar year,
- (4) If an individual, was unmarried and had no dependents,
- (5) Had no deductions other than the standard deduction, if applicable, under section 141 for such calendar year, and
- (6) Was entitled to the personal exemption under section 151 or 642(b).

For example, assume that part of a capital gain distribution made in 1980 is deemed under section 669(a) to have been distributed to the beneficiary, A, in 1973. \$10,000 of a prior accumulation distribution was deemed distributed in 1973. A was born on October 9, 1975. It will be assumed for purposes of § 1.669(b)-1A that A was alive in 1973, was on the calendar year basis, had no income other than (1) the \$10,000 from the accumulation distribution deemed distributed in 1973 and (2) the part of the

1980 distribution deemed distributed in 1973, and had no deductions other than the personal exemption provided in section 151. If A were a trust or estate created after 1973, the same assumptions would apply, except that the trust or estate would not be entitled to the standard deduction and would receive the personal exemption provided under section 642(b) in the same manner as allowed under such section for A's first actual taxable year.

(d) *Examples.* The provisions of paragraphs (a) and (b) of this section may be illustrated by the following examples:

*Example (1).* In 1978, trust X made a capital gain distribution to A, a calendar year taxpayer, of which \$3,000 was deemed to have been distributed in 1974. In 1980, trust X makes another capital gain distribution to A, \$10,000 of which is deemed under section 669(a) to have been distributed in 1974. Also in 1980, trust Y makes a capital gain distribution to A, of which \$5,000 is deemed under section 669(a) to have been distributed in 1974. A determines to treat the 1980 distribution from trust Y as having been made prior to the 1980 distribution from trust X. In computing the tax on the 1980 Trust Y distribution, A's gross income for 1974 includes (i) the \$3,000 deemed distributed from the 1978 distribution, and (ii) the \$5,000 deemed distributed in 1974 from the 1980 Trust Y capital gain distribution. To compute A's tax under the exact method for 1974 on the \$10,000 from the 1980 trust X capital gain distribution deemed distributed in 1974, A's gross income for 1974 includes (i) the \$10,000, (ii) the \$3,000 previously deemed distributed in 1974 from the 1978 trust X capital gain distribution, and (iii) the \$5,000 deemed distributed in 1974 from the 1980 trust Y capital gain distribution.

*Example (2).* In 1978, trust T makes a capital gain distribution to B, a calendar year taxpayer. Determination of the tax on the distribution under the short-cut method requires the use of B's gross income for 1975, 1976, and 1977. In 1977, B received an accumulation distribution from trust U, of which \$2,000 was deemed to have been distributed in 1975, and \$3,000 in 1976. B's gross income for 1975, for purposes of using the short-cut method to determine the tax from the trust T capital gain distribution, will be deemed to include the \$2,000 deemed distributed in 1975 by trust U, and his gross income for 1976 will be deemed to include the \$3,000 deemed distributed by trust U in 1976.

#### § 1.669(c)-2A Computation of the beneficiary's income and tax for a prior taxable year.

(a) *Basis for computation.* (1) The beneficiary's income and tax paid for any prior taxable year for which a recomputation is involved under either the exact method or the short-cut method shall be determined by reference to the information required to be furnished by him under § 1.669(c)-3A(a). The gross income, related deductions, and taxes paid for a prior taxable year of the beneficiary as finally determined shall be used for recomputation purposes. The term "as finally determined" shall have the same meaning for purposes of this section as in § 1.668(b)-3A(a).

(2) If any computations rely on the beneficiary's return for a prior taxable

year for which the applicable period of limitations on assessment under section 6501 has expired, and such return shows a mathematical error on its face which resulted in the wrong amount of tax being paid for such year, the determination of both the tax for such year computed with the inclusion of the section 669 amounts in the beneficiary's gross income, and the tax for such year computed without including such amounts in such gross income, shall be based upon the return after the correction of such mathematical errors.

(b) *Effect of allocation of undistributed capital gain on items based on amount of income and with respect to a net operating loss, a charitable contributions carryover, or a capital loss carryover.* (1) In computing the tax for any taxable year under either the exact method or the short-cut method, any item which depends upon the amount of gross income, adjusted gross income, or taxable income shall be recomputed to take into consideration the amount of undistributed capital gain allocated to such year. For example, if \$2,000 of undistributed long-term capital gain is allocated to 1970, adjusted gross income for 1970 is increased from \$5,000 to \$6,000. The allowable 50-percent charitable deduction under section 170(b)(1)(A) is then increased and the amount of the nondeductible medical expenses under section 213 (3 percent of adjusted gross income) is also increased.

(2) In computing the tax attributable to the undistributed capital gain deemed distributed to the beneficiary in any of his prior taxable years under either the exact method or the short-cut method, the effect of amounts of undistributed capital gain on a net operating loss carryback or carryover, a charitable contributions carryover, or a capital loss carryback or carryover, shall be taken into account. In determining the amount of tax attributable to such deemed distribution, a computation shall also be made for any taxable year which is affected by a net operating loss carryback or carryover, by a charitable contributions carryover, or by a capital loss carryback or carryover determined by reference to the taxable year to which amounts are allocated under either method and which carryback or carryover is reduced or increased by such amounts so allocated.

#### § 1.669(c)-3A Information requirements with respect to beneficiary.

(a) *Information to be supplied by beneficiary—(1) Use of exact method.* The beneficiary must supply the information required by subparagraph (3) of § 1.668(b)-4A(a) for any prior taxable year for which a recomputation is required under either the exact method or the short-cut method. Such information shall be filed with the beneficiary's return for the year in which the tax under section 668(a)(3) is imposed.

(2) *Failure to furnish.* If the beneficiary fails to furnish the information required by this paragraph for any prior year involved in the exact method, he may not use such method and the tax

computed under paragraph (c) of § 1.669(b)-1A (the short-cut method) shall be deemed to be the amount of partial tax imposed by section 668(a)(3). See, however, paragraph (b) of this section for an exception to this rule where the short-cut method is not permitted. If he cannot furnish the information required for a prior year involved in the short-cut method, such year will be recomputed on the basis of the best information available.

(b) *Exception.* If, by reason of § 1.669(b)-1A(e), the beneficiary may not compute the partial tax on the capital gain distribution under § 1.669(b)-1A(c) (the short-cut method), the provisions of subparagraph (2) of paragraph (a) of this section shall not apply. In such case, if the beneficiary fails to provide the information required by § 1.668(b)-4A(a)(3) for any prior taxable year, the district director shall, by utilizing whatever information is available to him (including information supplied by the beneficiary), determine the beneficiary's income and related expenses for such prior taxable year.

**§ 1.669(d)A Statutory provisions; excess distributions by trusts; treatment of capital gain deemed distributed in preceding years; total taxes deemed distributed.**

Sec. 669. *Treatment of capital gain deemed distributed in preceding years.* \* \* \*

(d) *Total taxes deemed distributed.* If any portion of a capital gain distribution for any taxable year is deemed under subsection (a) to be an amount properly paid, credited or required to be distributed on the last day of any preceding taxable year, and such portion of such capital distribution is not less than the undistributed capital gain for such preceding taxable year, the trust shall be deemed to have properly distributed on the last day of such preceding taxable year an additional amount. Such additional amount shall be equal to the taxes imposed on the trust for such preceding taxable year attributable to such undistributed capital gain. For purposes of this subsection, the undistributed capital gain and the taxes imposed on the trust for such preceding taxable year attributable to such gain shall be computed without regard to any capital gain distribution and without regard to any capital gain distribution determined for any succeeding taxable year.

[Sec. 669(d) as added by sec. 331(a), Tax Reform Act 1969 (83 Stat. 592)]

**§ 1.669(d)-1A Total taxes deemed distributed.**

(a) If a capital gain distribution is deemed under § 1.669(a)-1A to be distributed on the last day of a preceding taxable year and the amount is not less than the undistributed capital gain for such preceding taxable year, then an additional amount equal to the "taxes imposed on the trust attributable to the undistributed capital gain" (as defined in § 1.665(d)-1A(c)) for such preceding taxable year is also deemed to have been properly distributed. For example, assume a trust has no distributable net income and has undistributed capital gain of \$18,010 for the taxable year 1974. The taxes imposed on the trust attributable to the undistributed capital gain are

\$2,190. During the taxable year 1977, a capital gain distribution of \$18,010 is made to the beneficiary which is deemed under § 1.669(a)-1A to have been distributed on the last day of 1974. The 1977 capital gain distribution is not less than the 1974 undistributed capital gain. Accordingly, taxes of \$2,190 imposed on the trust attributable to the undistributed capital gain for 1974 are also deemed to have been distributed on the last day of 1974. Thus, a total of \$20,200 will be deemed to have been distributed on the last day of 1974.

(b) For the purpose of paragraph (a) of this section, the undistributed capital gain of any preceding taxable year and the taxes imposed on the trust for such preceding taxable year attributable to such undistributed capital gain are computed without regard to the capital gain distribution of the taxable year or any taxable year following such taxable year. However, any capital gain distributions of taxable years intervening between such preceding taxable year and the taxable year are taken into account. See paragraph (c) of § 1.669(a)-1A.

**§ 1.669(e)A Statutory provisions; excess distributions by trusts; treatment of capital gain deemed distributed in preceding years; pro rata portion of taxes deemed distributed.**

Sec. 669. *Treatment of capital gain deemed distributed in preceding years.* \* \* \*

(e) *Pro rata portion of taxes deemed distributed.* If any portion of a capital gain distribution for any taxable year is deemed under subsection (a) to be an amount properly paid, credited, or required to be distributed on the last day of any preceding taxable year and such portion of the capital gain distribution is less than the undistributed capital gain for such preceding taxable year, the trust shall be deemed to have properly distributed on the last day of such preceding taxable year an additional amount. Such additional amount shall be equal to the taxes imposed on the trust for such taxable year attributable to such undistributed capital gain multiplied by the ratio of the portion of the capital gain distribution to the undistributed capital gain of the trust for such year. For purposes of this subsection, the undistributed capital gain and the taxes imposed on the trust for such preceding taxable year attributable to such gain shall be computed without regard to the capital gain distribution and without regard to any capital gain distribution determined for any succeeding taxable year.

[Sec. 669(e) as added by sec. 331(a), Tax Reform Act 1969 (83 Stat. 592)]

**§ 1.669(e)-1A Pro rata portion of taxes deemed distributed.**

(a) If a capital gain distribution is deemed under § 1.669(a)-1A to be distributed on the last day of a preceding taxable year and the amount is less than the undistributed capital gain for such preceding taxable year, then an additional amount is also deemed to have been properly distributed. The additional amount is equal to the "taxes imposed on the trust attributable to the undistributed capital gain" (as defined in § 1.665(d)-1A(c)) for such preceding taxable year, multiplied by a fraction, the numerator of which is the amount of the capital gain distribution allocated

to such preceding taxable year and the denominator of which is the undistributed capital gain for such preceding taxable year. See paragraph (b) of example (1) and paragraphs (c) and (f) of example (2) in § 1.669(e)-2A for illustrations of this paragraph.

(b) For the purpose of paragraph (a) of this section, the undistributed capital gain of any preceding taxable year and the taxes imposed on the trust for such preceding taxable year attributable to such undistributed capital gain are computed without regard to the capital gain distribution of the taxable year or any taxable year following the taxable year. However, capital gain distributions of any taxable years intervening between such preceding taxable year and the taxable year are taken into account. See paragraph (c) of § 1.669(a)-1A, paragraph (c) of example (1) and paragraphs (e) and (h) of example (2) in § 1.669(e)-2A.

**§ 1.669(e)-2A Illustration of the provisions of section 669.**

The application of the provisions of §§ 1.669(a)-1A, 1.669(d)-1A, and 1.669(e)-1A may be illustrated by the following examples:

*Example (1).* (a) A trust created on January 1, 1974, makes capital gain distributions as follows:

1979	-----	\$14,000
1980	-----	60,000

The trust had accumulated income in 1974.

For 1974 through 1978, the undistributed portion of capital gain, taxes imposed on the trust attributable to the undistributed capital gain, and undistributed capital gain are as follows:

Year	Undistributed portion of capital gain	Taxes imposed on the trust attributable to the undistributed capital gain	Undistributed capital gain
1974	\$24,200	\$2,830	\$21,370
1975	32,200	4,330	27,870
1976	12,200	1,130	11,070
1977	None	None	None
1978	10,200	910	9,290

(b) Since the entire amount of the capital gain distribution for 1979 (\$14,000), determined without regard to the capital gain distribution for 1980, is less than the undistributed capital gain for 1974 (\$21,370), an additional amount of \$1,854 ( $14,000/21,370 \times \$2,830$ ) is deemed distributed under section 669(e).

(c) In allocating the capital gain distribution for 1980, the amount of undistributed capital gain for 1974 will reflect the capital gain distribution for 1979. The undistributed capital gain for 1974 will then be \$7,370 and the taxes imposed on the trust for 1974 will be \$976, determined as follows:

Undistributed capital gain as of the close of 1974	-----	\$21,370
Less: Capital gain distribution (1979)	-----	14,000
Balance (undistributed capital gain as of the close of 1979)	-----	7,370
Taxes imposed on the trust attributable to the undistributed capital gain as of the close of 1979 ( $7,370/21,370 \times 2,830$ )	-----	976

(d) The capital gain distribution of \$60,000 for 1980 is deemed to have been made on the last day of the preceding taxable years of the trust to the extent of \$55,600, the total of the undistributed capital gain for such years, as shown in the tabulation below. In addition, \$7,346, the total taxes imposed on the trust attributable to the undistributed capital gain for such years is also deemed to have been distributed on the last day of such years, as shown below:

Year	Undistributed capital gain	Taxes imposed on the trust attributable to the undistributed capital gain
1974	\$7,370	\$976
1975	27,870	4,330
1976	11,070	1,130
1977	None	None
1978	9,290	910
1979	None	None
Total	55,600	7,346

*Example (2).* (a) Under the terms of a trust instrument, the trustee has discretion to accumulate or distribute the income to X and to invade corpus for the benefit of X. The trust is subject to capital gain throw-back. Both X and the trust report on the calendar year basis. All of the income for 1974 was distributed and the capital gain was accumulated. The capital gain of the trust for the taxable year 1974 is \$40,200 and the income taxes paid by the trust for 1974 attributable to the undistributed capital gain are \$6,070. All of the income and capital gains for 1975 and 1976 were distributed and in addition the trustee made capital gain distributions within the meaning of section 665(g) of \$8,000 for each year.

(b) The undistributed capital gain of the trust determined under section 665(f) as of the close of 1974 is \$34,130, computed as follows:

Capital gain	\$40,200
Less: Taxes imposed on the trust attributable to the undistributed capital gain	6,070
Undistributed capital gain as of the close of 1974	34,130

(c) The capital gain distribution of \$8,000 made during the taxable year 1975 is deemed under section 669(a) to have been made on December 31, 1974. Since this capital gain distribution is less than the 1974 undistributed capital gain of \$34,130, a portion of the taxes imposed on the trust for 1974 is also deemed under section 669(e) to have been distributed on December 31, 1974. The total amount deemed to have been distributed to X on December 31, 1974, is \$9,486, computed as follows:

Capital gain distribution	\$8,000
Taxes deemed distributed (8,000/34,130 × \$6,070)	1,423
Total	9,423

(d) After the application of the provisions of subpart D to the capital gain distribution of 1975, the undistributed capital gain of the trust for 1974 is \$26,130, computed as follows:

Undistributed capital gain as of the close of 1974	\$34,132
Less: 1975 capital gain distribution deemed distributed on December 31, 1974 (paragraph (c) of this example)	8,000
Undistributed capital gain for 1974 as of the close of 1975	26,130

(e) The taxes imposed on the trust attributable to the undistributed capital gain for the taxable year 1974, as adjusted to give effective to the 1975 capital gain distribution, amount to \$4,647, computed as follows:

Taxes imposed on the trust attributable to undistributed capital gain as of the close of 1974	\$6,070
Less: Taxes deemed distributed in 1974	1,423

Taxes attributable to the undistributed capital gain determined as of the close of 1975

4,647

(f) The capital gain distribution of \$8,000 made during the taxable year 1976 is, under section 669(a), deemed an amount properly distributed to X on December 31, 1974. Since the capital gain distribution is less than the 1974 adjusted undistributed capital gain of \$26,130, the trust is deemed under section 669(e) also to have distributed on December 31, 1974, a portion of the taxes imposed on the trust for 1974. The total amount deemed to be distributed on December 31, 1974, with respect to the capital gain distribution made in 1976, is \$9,423, computed as follows:

Capital gain distribution	\$8,000
Taxes deemed distributed (8,000/26,130 × \$4,647)	1,423
Total	9,423

(g) After the application of the provisions of subpart D to the capital gain distribution of 1976, the undistributed capital gain of the trust for 1974 is \$18,130, computed as follows:

Undistributed capital gain for 1974 as of the close of 1975	\$26,130
Less: 1967 capital gain distribution deemed distributed on December 31, 1974 (paragraph (f) of this example)	8,000

Undistributed capital gains for 1974 as of the close of 1976

18,130

(h) The taxes imposed on the trust attributable to the undistributed capital gain of the trust for the taxable year 1974, determined as of the close of the taxable year 1976, amount to \$3,224 (\$4,647 less \$1,423).

#### § 1.669(f)A Statutory provisions; excess distributions by trusts; treatment of capital gain deemed distributed in preceding years; character of capital gain.

Sec. 669. *Treatment of capital gain deemed distributed in preceding years.* \* \* \*

(f) *Character of capital gain.* For purposes of this section, the character of the capital gain of a trust for any taxable year with respect to a beneficiary shall be the same as it was with respect to the trust.

[Sec. 669(f) as added by sec. 331(a), Tax Reform Act 1969 (83 Stat. 592)]

#### § 1.669(f)-IA Character of capital gain.

Amounts distributed as a capital gain distribution and the taxes attributable thereto retain the character that the gain had with respect to the trust. Thus, a capital gain that was taxed to the trust as a "long-term" capital gain and the pro rata amount of taxes attributable to such long-term gain shall be treated to the beneficiary as a "long-term" capital gain when they are deemed distributed as part of a capital gain distribution. If

a trust has different types of capital gain for the same taxable year, and all of the capital gains are not deemed distributed for such year under section 669(a), the amount deemed distributed from such year (including taxes deemed distributed) shall be treated as consisting of the different types of gains in the ratio that the total of each such type of gains of the trust bears to the total of all such gains for the taxable year. For example, assume that in 1975 a trust had net long-term capital gains of \$4,000 and net short-term capital gains of \$2,000. Taxes attributable to such undistributed capital gain were \$700. Therefore, undistributed capital gain for 1975 is \$5,300. In 1980, the trust distributes \$2,650 that is deemed to be undistributed capital gain from 1975. Such distribution is deemed to consist of long-term gain of \$1,766.67 and short-term gain of \$883.33. The taxes deemed distributed of \$350 consist of long-term gain of \$233.33 and short-term gain of \$116.67.

#### § 1.669(f)-2A Exception for capital gain distributions from certain trusts.

(a) *General rule.* If a capital gain distribution is paid, credited, or required to be distributed before January 1, 1972, from a trust which was in existence on December 31, 1969, section 669 shall not apply and no tax shall be imposed on such capital gain distribution under section 668(a)(3). If capital gain distributions from more than one such trust (other than a "marital deduction trust" described in paragraph (b) of this section) are paid, credited, or required to be distributed to a beneficiary before January 1, 1972, the exception under the preceding sentence shall apply only to the capital gain distributions from one of the trusts. The beneficiary shall indicate on his income tax return for the taxable year in which the distribution would otherwise be included in income under section 668(a) the trust to which the exception provided by this section shall apply.

(b) *Special rule for section 2056(b)(5) trust.* A capital gain distribution paid, credited, or required to be distributed before December 31, 1972, by a trust which qualifies under section 2056(b)(5) of the Code (commonly known as a "marital deduction trust") to a surviving spouse who is the beneficiary of only one such trust shall not be taxed under section 668(a)(3). If such spouse is the beneficiary of two or more marital deduction trusts, the preceding sentence shall not apply.

(c) *Effect of exception.* If this section applies to a capital gain distribution from a trust, such distribution shall reduce the undistributed capital gain of the trust. Since section 669 does not apply to such capital gain distribution, no amount of taxes paid by the trust attributable to such capital gain distribution are deemed distributed under section 669(d) and (e).

#### REGULATIONS ON PROCEDURE AND ADMINISTRATION (26 CFR PART 301)

Sections 301.6401 and 301.6401-1 are amended to read as follows:

**§ 301.6401 Statutory provisions; amounts treated as overpayments.**

Sec. 6401. Amounts treated as overpayments—(a) *Assessment and collection after limitation period.* The term "overpayment" includes that part of the amount of the payment of any internal revenue tax which is assessed or collected after the expiration of the period of limitation properly applicable thereto.

(b) *Excessive credits.* If the amount allowable as credits under sections 31 (relating to tax withheld on wages), 39 (relating to certain uses of gasoline, special fuels, and lubricating oil) and 667(b) (relating to taxes paid by certain trusts) exceeds the tax imposed by subtitle A (reduced by the credits allowable under subpart A of part IV of subchapter A of chapter 1, other than the credits allowable under sections 31 and 39), the amount of such excess shall be considered an overpayment.

(c) *Rule where no tax liability.* An amount paid as tax shall not be considered not to constitute an overpayment solely by reason of the fact that there was no tax liability in respect of which such amount was paid.

[Sec. 6401 as amended by sec. 809(d) (6), Excise Tax Reduction Act 1965 (79 Stat. 165); sec. 331(c), Tax Reform Act 1969 (83 Stat. 598)]

**§ 301.6401-1 Amounts treated as overpayments.**

(a) The term "overpayment" includes:  
(1) Any payment of any internal revenue tax which is assessed or collected after the expiration of the period of limitation applicable thereto.

(2) Any amount allowable for a taxable year as credits under sections 31 (relating to tax withheld on wages), 39 (relating to certain uses of gasoline, special fuels, and, lubricating oil), and 667(b) (relating to taxes paid by certain trusts) which exceeds the tax imposed by subtitle A of the Code (reduced by the credits allowable under subpart A of part IV of subchapter A of chapter 1 of the Code, other than the credits allowable under sections 31 and 39) for such year.

(b) An amount paid as tax shall not be considered not to constitute an overpayment solely by reason of the fact that there was no tax liability in respect of which such amount was paid.

[FR Doc.71-1659 Filed 2-8-71; 8:45 am]

**DEPARTMENT OF AGRICULTURE**

Consumer and Marketing Service

[ 7 CFR Part 1076 ]

**MILK IN EASTERN SOUTH DAKOTA MARKETING AREA**

**Notice of Proposed Termination of Certain Provisions of Order**

Notice is hereby given that, pursuant to the provisions of the Agricultural Marketing Agreement Act of 1937, as amended (7 U.S.C. 601 et seq.), the termination of certain provisions of the order regulating the handling of milk in the Eastern South Dakota marketing area is being considered.

All persons who desire to submit written data, views, or arguments in connection with the proposed termination should file the same with the Hearing Clerk, Room 112-A, Administration Building, U.S. Department of Agriculture, Washington, DC 20250, not later than 7 days from the date of publication of this notice in the FEDERAL REGISTER. All documents filed should be in quadruplicate.

All written submissions made pursuant to this notice will be made available for public inspection at the office of the Hearing Clerk during regular business hours (7 CFR 1.27(b)).

The provisions proposed to be terminated are as follows:

1. In paragraph (b) of § 1076.72, delete the words "known as the 'weighted average price,' and except for the months of March through June and September through October, shall be".

With such termination, § 1076.72(b) would read as follows:

**§ 1076.72 Computation of uniform price.**

(b) Subtract not less than 4 cents nor more than 5 cents from the price computed pursuant to paragraph (a) of this section. The result shall be the uniform price for milk received from producers.

2. In § 1076.72, delete paragraphs (c), (d), (e), (f), and (g) in their entirety.

*Statement of consideration.* The proposed termination would discontinue the "takeout-payback" plan of paying producers. The plan provides for withholding from the pool 15 cents per hundredweight of producer deliveries in the months of March through June for distribution to producers in September, October, and November according to their deliveries in these latter months.

Termination of the takeout-payback plan was requested by Land O'Lakes, Inc., a cooperative association representing the producers supplying the market. The basis of the request is that the termination of this plan of paying producers will result in a better seasonal alignment of uniform prices paid to producers in this and in adjacent Federal order markets, where no takeout-payback plans are provided. Without such price alignment the cooperative association anticipates an uneconomic shifting of producers between other Federal orders in this area and the Eastern South Dakota order. Also, unless it is terminated, the takeout-payback plan may result in a relationship of uniform prices to pay prices of nearby manufacturing plants that could be disruptive to milk procurement at regulated plants.

The proposed termination will affect neither total returns to producers nor the total cost of milk to handlers.

Signed at Washington, D.C., on February 3, 1971.

JOHN C. BLUM,  
Deputy Administrator,  
Regulatory Programs.

[FR Doc.71-1735 Filed 2-8-71; 8:48 am]

**FEDERAL POWER COMMISSION**

[ 18 CFR Part 154 ]

[Docket No. R-406]

**PURCHASED GAS COST ADJUSTMENT PROVISIONS IN NATURAL GAS PIPELINE COMPANIES' FPC GAS TARIFF**

**Notice of Conference**

FEBRUARY 2, 1971.

Take notice that on February 24, 1971, a conference will be held pursuant to the notice of proposed rule making in Docket No. R-406 (35 F.R. 19641), in response to the request of certain parties. The conference will be held at 10 a.m., e.s.t., in a Hearing Room (to be posted) at the Federal Power Commission, 441 G Street NW., Washington, DC.

KENNETH F. PLUMB,  
Acting Secretary.

[FR Doc.71-1727 Filed 2-8-71; 8:47 am]

**SMALL BUSINESS ADMINISTRATION**

[ 13 CFR Part 121 ]

**SMALL BUSINESS SIZE STANDARDS**

**Definition of "Affiliates"**

Notice is hereby given that the Administrator of the Small Business Administration proposes to amend the definition of the term "affiliates" as used in Part 121 of Chapter I of Title 13 of the Code of Federal Regulations by adding the following provision: "Where a concern is a subcontractor pursuant to section 8(a) (2) of the Small Business Act and, in connection therewith, is the subject of a Divestiture Agreement approved by SBA for the benefit of socially or economically disadvantaged individuals, the receipts, employment and other factors of the concern attributable to the section 8(a) (2) subcontract shall not be included in determining the size of the sponsoring concern during the term of such divestiture agreement. Other contracts and business of such subcontractor may also be excluded in determining the size of the concern if, in the judgment of SBA, substantial beneficiaries of such other contracts and business will be the socially or economically disadvantaged individuals in question."

The purpose of the proposed amendment is to prevent an otherwise small business which has sponsored such a subcontractor, from losing its small business status solely because of the 8(a) subcontract or of other contracts or business of such subcontractor if the substantial beneficiaries of such other contracts and/or business will be the socially or economically disadvantaged individuals in question.

## PROPOSED RULE MAKING

Interested parties may file with the Small Business Administration within 30 days of publication of this proposal in the FEDERAL REGISTER, written statements of facts, opinions or arguments concerning the proposal.

All correspondence shall be addressed to:

Associate Administrator for Procurement and Management Assistance, Small Business Administration, 1441 L Street NW., Washington, DC 20416. Attention: Size Standards Staff.

Dated: February 1, 1971.

THOMAS S. KLEPPE,  
*Administrator.*

[FR Doc.71-1712 Filed 2-8-71;8:46 am]

# Notices

## DEPARTMENT OF STATE

### Agency for International Development LIST OF INELIGIBLE SUPPLIERS

The following "List of Ineligible Suppliers" under A.I.D. Regulation 8 is currently in effect. All persons who anticipate A.I.D. financing for a transaction involving any person whose name appears on this list should take special notice of its contents.

**SECTION 1. Purpose of the list.** The List of Ineligible Suppliers implements the provisions of A.I.D. Regulation 8, "Suppliers of Commodities and Commodity-Related Services Ineligible for A.I.D. Financing" (22 CFR Part 208). Subject to the conditions described below A.I.D. will not make funds available to finance the cost of commodities or commodity-related services furnished by any supplier whose name appears on the list. A debarred supplier whose name appears in section 3 of a printed or published list has been placed thereon for the causes specified in § 208.5 of Regulation 8; a suspended supplier whose name appears in section 4 of a printed or published list has been placed thereon for the causes specified in § 208.7 of Regulation 8. A.I.D. has taken such action in accordance with the procedures described in Subpart D of Regulation 8.

With respect to the interest of any U.S. bank which holds an A.I.D. Letter of Commitment, special attention is called to the fact that the list as periodically modified by A.I.D. constitutes a special amendment to every Letter of Commitment to the effect that A.I.D. will not provide reimbursement to a bank for payment to any supplier whose name appears on the list, excepting only (a) a payment made to a supplier on or before the initial date of suspension indicated for that supplier under an A.I.D. Letter of Commitment issued prior to that date, and (b) a payment made to a supplier under an irrevocable Letter of Credit opened or confirmed on or before the initial date of suspension indicated for that supplier under an A.I.D. Letter of Commitment issued prior to that date. A bank which receives copies of the list and the periodic modifications thereto shall be held in its relationship with A.I.D. to the standard of care described in § 201.73(f) of Regulation 1 (22 CFR 201.73(f)) with respect to every transaction governed by an A.I.D. Letter of Commitment issued to that bank.

**SEC. 2. Contents of the list.** The List of Ineligible Suppliers consists of all suppliers and affiliates who have been debarred or suspended by A.I.D. Additions to or deletions from the list are communicated directly to every U.S. bank

holding an A.I.D. Letter of Commitment as they occur. A.I.D. endeavors to keep printed and published lists as current as possible by superseding or supplementary issuance. No prejudice whatsoever shall attach to a supplier whose name has been removed from this list.

#### SEC. 3. Suppliers debarred from A.I.D. financing.

##### NAME, ADDRESS, INITIAL DATE OF SUSPENSION, AND PERIOD OF DEBARMENT

A-Dong Industrial Co., Ltd., Box 1613, Seoul, Korea, March 31, 1967, April 26, 1968-April 26, 1971.

Ando, Mr. Hitachi (a.k.a. Chang, Chung Kyun), President, Osaka Koeki Co., Ltd., Dojima Building, 50 Kinugasa-Cho, Kita-Ku, Osaka, Japan, March 31, 1967, April 26, 1968-April 26, 1971.

Cerco, Inc., 1124 Ashford Avenue, Santurce, PR 00907, August 5, 1969, September 12, 1969-September 12, 1971.

Chao, Mr. L. Yuan, President-Manager, Yuan Ta Sheung Hong Co., Ltd., 324 Cheng An, West, Taipei, Taiwan, March 4, 1968, March 29, 1968-March 29, 1971.

Chin Ui Sae Tan, Mr. (a.k.a. Thao Chue), 1024 Songwad Road, Bangkok, Thailand, July 31, 1969, September 8, 1969-September 8, 1972.

China Electrode Manufacturing Co., Ltd., 79-4 Chung Hwa Road, Taipei, Taiwan, January 29, 1968, February 26, 1968-February 26, 1971.

Chung Kum Products, Ltd., Tai-Yang Building, 28 Sokong Dong, Chung-Ku, Seoul, Korea, March 31, 1967, April 26, 1968-April 26, 1971.

DAI Industrial Co., Ltd., Room No. 303-306, Tai-Yang Building, 28 Sokong-Dong, Chung-Ku, Seoul, Korea, March 31, 1967, April 26, 1968-April 26, 1971.

Eagan, Mr. Edward, 101 Maiden Lane, New York, NY 10038, February 14, 1968, February 13, 1969-February 13, 1972.

Eam-Hung, Mr., 1024 Songwad Road, Bangkok, Thailand, July 31, 1969, September 8, 1969-September 8, 1972.

Eastern Tinplate Distributors, 431 60th Street, West New York, NJ 07093, February 14, 1968, February 13, 1969-February 13, 1972.

Ets. L. Richoux, 22 Cite Trevisse, 22, Paris 9, France, December 8, 1967, January 20, 1969-January 20, 1972.

Fox, Mr. Arnold M., 431 60th Street, West New York, NJ 07093, February 14, 1968, February 13, 1969-February 13, 1972.

Han Gook Organ Needle Co., Ltd. (a.k.a. Korean Organ Needle Co., Ltd.), Ohch'on-dong Tongnae-go, Pusan City, Korea, March 31, 1967, April 26, 1968-April 26, 1971.

Hourcade, Mr. Jean, President, Marocaine D'Appareils de Mesure, 90 Rue Pierre Parent, Casablanca, Morocco, March 8, 1968, April 5, 1968-April 5, 1971.

International Tinplate Sales Co., 101 Maiden Lane, New York NY 10038, February 14, 1968, February 13, 1969-February 13, 1972.

Kao Hsing Iron and Steel Co., Ltd., 31 Lih Hsing Road, Koahsiung, Taiwan, March 4, 1968, March 29, 1968-March 29, 1971.

K.B.S. Trading Co., Ltd., 1334 Young Street, Honolulu, HI, March 31, 1967, April 26, 1968-April 26, 1971.

Khotpanya, Mr. Thao, No. 513 Sam Sene Tkai Road, Vientiane, Laos, December 30, 1968, February 1, 1969-February 1, 1972.

##### NAME, ADDRESS, INITIAL DATE OF SUSPENSION, AND PERIOD OF DEBARMENT—Continued

Kim, Mr. B. H. (a.k.a. Kim, Byong Hwan), DAI Industrial Co., Ltd., Room 303-306, Tai-Yang Building, 28 Sokong-Dong, Chung-Ku, Seoul, Korea, March 31, 1967, April 26, 1968-April 26, 1971.

Kwak, Mr. William [a.k.a. Kwak, Byong Soo], K.B.S. Trading Co., Ltd., 1334 Young Street, Honolulu, HI, March 31, 1967, April 26, 1968-April 26, 1971.

Ly, Mr. Kouang Sae, No. 513 Sam Sene Tkai Road, Vientiane, Laos, December 30, 1968, February 1, 1969-February 1, 1972.

Mane Fils, Inc., 250 Park Avenue South, New York, NY, January 7, 1969, February 6, 1970-February 6, 1973.

Marine Leasing, Ltd., 1624 Central Building, Pedder Street, Hong Kong, British Crown Colony, September 1, 1967, November 1, 1968-November 1, 1971.

Marocaine D'Appareils de Mesure, 90 Rue Pierre Parent, Casablanca, Morocco, June 30, 1967, April 5, 1968-April 5, 1971.

Mutual International, Inc., 420-444 Market Street, San Francisco, CA 94111, September 23, 1968, December 1, 1969-December 1, 1972.

Navarra, Mr. Guy, 215-217 Avenue Ambassadeur, Ben Aicha Chtouka, Casablanca, Morocco, June 9, 1967, September 23, 1968-September 23, 1971.

Navarra, Mr. Sauveur, 215-217 Avenue Ambassadeur, Ben Aicha Chtouka, Casablanca, Morocco, June 9, 1967, September 23, 1968-September 23, 1971.

Nederlandse Radiateuren Fabriek au Maroc, 215-217 Avenue Ambassadeur, Ben Aicha Chtouka, Casablanca, Morocco, June 9, 1967, September 23, 1968-September 23, 1971.

North American Inspection Agency, 431 60th Street, West New York, NJ 07093, February 14, 1968, February 13, 1969-February 13, 1972.

Osaka Koeki Co., Ltd., Dojima Building, 50 Kinugasa-Cho, Kita-Ku, Osaka, Japan, March 31, 1967, April 26, 1968-April 26, 1971.

Palmetto Industry Co., 32 Broadway, Suite 808, New York, NY 10004, March 15, 1968, October 26, 1969-October 26, 1972.

Priyathanaphong, Mr. Boonsak, Proprietor, Roong Riang Registered Ordinary Partnership, 535-537 Suintipaph Road, Bangkok, Thailand, December 30, 1968, February 1, 1969-February 1, 1972.

Richoux Co., Inc., 1133 Broadway, New York, NY 10010, December 8, 1967, January 20, 1969-January 20, 1972.

Rodman, Mr. Norman, 1624 Central Building, Pedder Street, Hong Kong, British Crown Colony, September 1, 1967, November 1, 1968-November 1, 1971.

Roong Riang Registered Ordinary Partnership, 535-537 Suintipaph Road, Bangkok, Thailand, December 30, 1968, February 1, 1969-February 1, 1972.

Saharojn Weaving Factory Limited Partnership (a.k.a. Hah Heng Weaving Factory), No. 65 Buntuttong Road, Trogut Lane, Bangkok, Thailand, December 30, 1968, February 1, 1969-February 1, 1972.

Steel Factories Co., 431 60th Street, West New York, NJ 07093, February 14, 1968, February 13, 1969-February 13, 1972.

Teck Yoo Industry, Ltd., Partnership, 1024 Songwad Road, Bangkok, Thailand, July 31, 1969, September 8, 1969-September 8, 1972.

Tinmill Products Co., 101 Maiden Lane, New York, NY 10038, February 14, 1968, February 13, 1969-February 13, 1972.

NAME, ADDRESS, INITIAL DATE OF SUSPENSION,  
AND PERIOD OF DEBARMENT—Continued

Tinplate Association, Inc., 101 Maiden Lane, New York, NY 10038, February 14, 1968, February 13, 1969—February 13, 1972.

Tumay, Mr. Francis, President, 32 Broadway, Suite 808, New York, NY 10004, March 15, 1968, October 28, 1969—October 26, 1972.

Unico, J. E., Ltd., 3, Jalad Muang Road, Bangkok, Thailand, July 31, 1967, August 22, 1968—August 22, 1971.

Wewerka, Mr. Victor, President, Ets. L. Richoux, 22 Cite Trevisse, 22, Paris 9, France, December 8, 1967, January 20, 1969—January 20, 1972.

Wong, P. C. & Co., 156 Funston Street, San Francisco, CA, September 23, 1968, December 1, 1969—December 1, 1972.

Wong, Mr. Peter C., 156 Funston Street, San Francisco, CA, September 23, 1968, December 1, 1969—December 1, 1972.

Yuan Feng Trading Co., 324 Cheng An, West, Taipei, Taiwan, March 4, 1968, March 29, 1968—March 29, 1971.

Yuan Ta Sheung Hong Co., Ltd., 324 Cheng An, West, Taipei, Taiwan, March 4, 1968, March 29, 1968—March 29, 1971.

**SEC. 4. Suppliers suspended from A.I.D. financing.** The following persons have been suspended from A.I.D. financing until further notice pending completion of an A.I.D. investigation of facts which may lead to the eventual debarment of such persons:

## NAME, ADDRESS, AND INITIAL DATE OF SUSPENSION

Apollo International Corp., 55 Northern Boulevard, Greenvale, NY, March 20, 1969.

Archifar Pharmaceutical Products, Inc., 20 Exchange Place, New York, NY 10005, November 9, 1966.

Associated Chemo-Pharm Industries, Inc., 20 Exchange Place, New York, NY 10005, November 9, 1966.

Bershad, Mrs. Carolyn, 8211 Streamwood Drive, Baltimore, MD 21208, September 26, 1967.

Bershad, Mr. Irving, 8211 Streamwood Drive, Baltimore, MD 21208, September 26, 1967.

Bottone, Dr. Caesar, 1209 Anderson Avenue, Fort Lee, NJ 07025, November 9, 1966.

Cathay Steel Export Corp., 160 Broadway, New York, NY 10038, September 26, 1967.

Chatham Shipping Corp., 375 Park Avenue, New York, NY 10022, April 30, 1970.

Chusid, Mr. Gerald, 55 Northern Boulevard, Greenvale, NY, March 20, 1969.

Colony Steel Co., 122 East 42d Street, New York, NY, March 26, 1968.

Commercial Plastics & Supply Corp., 630 Broadway, New York, NY, June 26, 1970.

Concepcion, Mr. Segismundo, 160 Broadway, New York, NY 10038, April 22, 1969.

Concrete Pipe Machinery Co., Post Office Box 1708, Sioux City IA 51102, August 7, 1970.

Corrigan-Gonzalez-Export Corp., 4001 Northwest 25th Street, Miami, FL, November 17, 1970.

Corrigan & Sons, Post Office Box 218, San Antonio, FL, November 17, 1970.

Dixie Chick Co., 510 Davis Street SW., Gainesville, GA 30501, March 5, 1969.

Eastar Trading Co., 1830 West Olympic Boulevard, Los Angeles, CA 90006, May 20, 1970.

Eisler Engineering Co., Inc., 750 South 13th Street, Newark, NJ 07103, March 26, 1968.

Evans Chematics, Inc., 250 East 43d Street, New York, NY 10007, July 27, 1970.

Farber, Dr. John J., International Chemical Corp., 720 Fifth Avenue, New York, NY 10019, July 31, 1969.

Fertig, Capt. Arthur H., 19 West Street, New York, NY 10011, April 30, 1970.

Flat Steel Products, Inc., 430 East 86th Street, New York, NY, April 8, 1969.

Gubbay, Mr. Clement, 20 Exchange Place, New York, NY 10005, November 9, 1966.

## NAME, ADDRESS, AND INITIAL DATE OF SUSPENSION—Continued

Higgins, Thomas Edison, Enterprises, Inc., 660 Capri Boulevard, Treasure Island, FL 33706, April 5, 1967.

Higgins, Mrs. Mabel, 660 Capri Boulevard, Treasure Island, FL 33706, April 5, 1967.

Higgins, Mr. Thomas Edison, 660 Capri Boulevard, Treasure Island, FL 33706, April 5, 1967.

Interasia, Inc., 55 Northern Boulevard, Greenvale, NY, June 16, 1969.

International Chemical Corp., 720 Fifth Avenue, New York, NY 10019, July 31, 1969.

International Enterprises, 160 Broadway, New York, NY 10038, April 22, 1969.

International Farm Products, 720 Fifth Avenue, New York, NY 10019, July 31, 1969.

Kim, Mr. Peter, Eastar Trading Co., 1830 West Olympic Boulevard, Los Angeles, CA 90006, May 20, 1970.

Kleyman, Leslie, Corp., 720 Fifth Avenue, New York, NY 10019, July 31, 1969.

Lesh, Mr. George B., Vice President, Chatham Shipping Corp., 375 Park Avenue, New York, NY 10002, April 30, 1970.

Liao, Mr. J. Y. (a.k.a. Liao, Chi-Yo), President, Summid Corp., 7-2 Alley 13, Lane 1032, Chung Cheng Road, Taipei, Taiwan, April 7, 1970.

Long, Mr. Sumner A., President, Chatham Shipping Corp., 375 Park Avenue, New York, NY 10022, April 30, 1970.

Lowens, Mr. Ernest, 20 Exchange Place, New York, NY 10005, November 9, 1966.

Marclm, S. A., c/o Bufete Tapia, Calle 31 3-80 Panama City, Republic of Panama, October 25, 1967.

Meoni, Mr. A., 20 Exchange Place, New York, NY 10005, November 9, 1966.

Monarch Industrial Corp., 430 East 86th Street, New York, NY 10023, August 16, 1968.

Nadler, Mr. Ira, Proprietor, Flat Steel Products, Inc., 430 East 86th Street, New York, NY 10023, August 16, 1968.

Napco Industries, Inc., Post Office Box 570, Minneapolis, MN 55440, August 7, 1969.

Navarro, Mr. Ben, 20 Exchange Place, New York, NY 10005, November 9, 1966.

North Georgia Feed & Poultry, Inc., 514 Davis Street SW., Gainesville, GA 30501, March 5, 1969.

Omaha Manufacturing & Engineering Co., 3900 Dahlman Avenue, Omaha, NE 68107, June 20, 1969.

Panned Pharmaceuticals, Inc., 1209 Anderson Avenue, Fort Lee, NJ 07025, November 9, 1966.

Pharma Scienta, 156 Rue de Damas, Imm. Homs, Beirut, Lebanon, December 19, 1966.

R & Z Co., Inc., 2041-47 Pitkin Avenue, Brooklyn, NY 11207, October 23, 1969.

Richter, Gedeon, Pharmaceutical Products, Inc., 20 Exchange Place, New York, NY 10005, November 9, 1966.

Rogers, Mr. Henry, 2041-47 Pitkin Avenue, Brooklyn, NY 11207, October 23, 1969.

Schuco Industries, Inc., 110 Fifth Avenue, New York, NY 10011, June 26, 1968.

Schuco International Corp., 110 Fifth Avenue, New York, NY 10011, June 26, 1968.

Schuco Laboratories, Inc., 110 Fifth Avenue, New York, NY 10011, June 26, 1968.

Schuco Sales, Inc., 110 Fifth Avenue, New York, NY 10011, June 26, 1968.

Schueler and Co., 110 Fifth Avenue, New York, NY 10011, March 15, 1968.

Schueler, Jr., Mr. Hassan E., 110 Fifth Avenue, New York, NY 10011, March 15, 1968.

Shalom, Mr. Raleigh, 20 Exchange Place, New York, NY 10005, November 9, 1966.

Societe des Laboratoires Reunis (SOLAR), 156 Rue de Damas, Imm. Homs, Beirut, Lebanon, December 19, 1966.

Societe Tunisienne Compto, Rue Es Sadikia, Tunis, Tunisia, June 24, 1968.

Spe-D-Magic Co., 660 Capri Boulevard, Treasure Island, FL 33706, April 15, 1967.

Stuhr-Kennedy Shipping Co., 1320 Peralta Street, Berkeley, CA, March 21, 1968.

## NAME, ADDRESS, AND INITIAL DATE OF SUSPENSION—Continued

Stuhr, Mr. Raymond H., 1320 Peralta Street, Berkeley, CA, March 21, 1968.

Summid Corp., 7-2 Alley 13, Lane 1032, Chung Cheng Road, Taipei, Taiwan, April 7, 1970.

Surplus Steel Exchange, Inc., 227 Fulton Street, New York, NY 10007, January 16, 1968.

Tricon International, Inc., 160 Broadway, New York, NY 10038, April 22, 1969.

United Pharmacal Laboratories, Post Office Box 1718, Lot 28, Foreign Trade Zone, Mayaguez, PR, December 19, 1966.

White Magic Co., 660 Capri Boulevard, Treasure Island, FL 33706, April 5, 1967.

Wolf, Mr. Tom G., 787 Tucker Road, North Dartmouth, MA, October 23, 1969.

World Acme Corp., 110 Fifth Avenue, New York, NY 10011, October 3, 1969.

Zubof, Mr. Samuel, 2041-47 Pitkin Avenue, Brooklyn, NY 11207, October 23, 1969.

LANE DWINELL,  
Assistant Administrator  
for Administration.

JANUARY 27, 1971.

[FR Doc.71-1719 Filed 2-8-71; 8:47 am]

## DEPARTMENT OF THE TREASURY

Office of Foreign Assets Control  
PAINT BRUSHESImports Directly From Israel;  
Available Certifications

Notice is hereby given that certificates of origin issued by the Ministry of Commerce and Industry of the Government of Israel, under procedures agreed upon between that Government and the Office of Foreign Assets Control in connection with the Foreign Assets Control Regulations, are now available with respect to the importation into the United States directly, or on a through bill of lading, from Israel of the following commodity:

Paint brushes made with hog bristles.

[SEAL] MARGARET W. SCHWARTZ,  
Director,  
Office of Foreign Assets Control.

[FR Doc.71-1819 Filed 2-8-71; 8:51 am]

## DEPARTMENT OF COMMERCE

Bureau of Domestic Commerce  
ALBERT EINSTEIN COLLEGE OF  
MEDICINENotice of Decision on Application for  
Duty-Free Entry of Scientific Article

The following is a decision on an application for duty-free entry of a scientific article pursuant to section 6(c) of the Educational, Scientific, and Cultural Materials Importation Act of 1966 (Public Law 89-651, 80 Stat. 897) and the regulations issued thereunder as amended (34 F.R. 15787 et seq.).

A copy of the record pertaining to this decision is available for public review during ordinary business hours of the Department of Commerce, at the Scientific Instrument Evaluation Division, Department of Commerce, Washington, D.C.

Docket No. 71-00008-33-46040. Applicant: Albert Einstein College of Medicine, 1300 Morris Park Avenue, Bronx, NY 10461. Article: Electron microscope, Model HU-12. Manufacturer: Hitachi, Ltd., Japan.

Intended use of article: The article will be used to study the central nervous system of both vertebrates and invertebrates in relation to understanding nervous function. A study of the developing brain in terms of changes which take place in the ultramicroscopic range, i.e., the fine structure of the neurons and the development of their processes is planned.

Comments: No comments have been received with respect to this application.

Decision: Application approved. No instrument or apparatus of equivalent scientific value to the foreign article, for such purposes as this article is intended to be used, is being manufactured in the United States.

Reasons: The foreign article has a specified resolving capability of 3 angstroms. The most closely comparable domestic instrument is the Model EMU-4B electron microscope which was formerly manufactured by the Radio Corp. of America and which is presently being supplied by the Forgflo Corp. The Model EMU-4B has a specified resolving capability of 5 angstroms. (The lower the numerical rating in terms of angstrom units, the better the resolving capability.) We are advised by the Department of Health, Education, and Welfare (HEW) in its memorandum dated November 6, 1970, that the additional resolving capability of the foreign article is pertinent to the purposes for which the foreign article is intended to be used. We therefore find that the Model EMU-4B is not of equivalent scientific value to the foreign article for such purposes as article is intended to be used.

The Department of Commerce knows of no other instrument or apparatus of equivalent scientific value to the foreign article, for such purposes as this article is intended to be used, which is being manufactured in the United States.

CHARLEY M. DENTON,  
Bureau of Domestic Commerce.

[FR Doc.71-1744 Filed 2-8-71; 8:49 am]

#### BOSTON BIOMEDICAL RESEARCH INSTITUTE

#### Notice of Decision on Application for Duty-Free Entry of Scientific Article

The following is a decision on an application for duty-free entry of a scientific article pursuant to section 6(c) of the Educational, Scientific, and Cultural Materials Importation Act of 1966 (Public Law 89-651, 80 Stat. 897) and the regulations issued thereunder as amended (34 F.R. 15787 et seq.).

A copy of the record pertaining to this decision is available for public review during ordinary business hours of the Department of Commerce, at the Scientific Instrument Evaluation Division, De-

partment of Commerce, Washington, D.C.

Docket No. 70-00825-33-46040. Applicant: Boston Biomedical Research Institute, 20 Staniford Street, Boston, MA 02114. Article: Electron microscope Model EM 300. Manufacturer: Philips Electronics NVD, The Netherlands.

Intended use of article: The article will be used to study such tissues as the cornea and retina of the eye, muscle proteins, collagen and mucopolysaccharides in normal and regenerating connective tissue, and nerves. Postdoctoral research fellows as well as trainees will be taught to operate and maintain an electron microscope in preparation of a multidisciplinary approach to biomedical studies on aging and disease.

Comments: No comments have been received with respect to this application.

Decision: Application approved. No instrument or apparatus of equivalent scientific value to the foreign article, for such purposes as this article is intended to be used, is being manufactured in the United States.

Reasons: The foreign article has a specified resolving capability of 3.5 angstroms. The most closely comparable domestic instrument is the Model EMU-4B electron microscope which was formerly manufactured by the Radio Corp. of America and which is presently being supplied by the Forgflo Corp. The Model EMU-4B has a specified resolving capability of 5 angstroms. (The lower the numerical rating in terms of angstrom units, the better the resolving capability.) We are advised by the Department of Health, Education, and Welfare (HEW) in its memorandum dated November 6, 1970, that the additional resolving capability of the foreign article is pertinent to the purposes for which the foreign article is intended to be used. We therefore find that the Model EMU-4B is not of equivalent scientific value to the foreign article for such purposes as article is intended to be used.

The Department of Commerce knows of no other instrument or apparatus of equivalent scientific value to the foreign article, for such purposes as this article is intended to be used, which is being manufactured in the United States.

CHARLEY M. DENTON,  
Bureau of Domestic Commerce.

[FR Doc.71-1745 Filed 2-8-71; 8:49 am]

#### CORNELL UNIVERSITY

#### Notice of Decision on Application for Duty-Free Entry of Scientific Article

The following is a decision on an application for duty-free entry of a scientific article pursuant to section 6(c) of the Educational, Scientific, and Cultural Materials Importation Act of 1966 (Public Law 89-651, 80 Stat. 897) and the regulations issued thereunder as amended (34 F.R. 15787 et seq.).

A copy of the record pertaining to this decision is available for public review during ordinary business hours of the Department of Commerce, at the Scientific Instrument Evaluation Division, De-

partment of Commerce, Washington, D.C.

Docket No. 71-00127-33-46040. Applicant: Cornell University, Veterinary Virus Research Institute, Snyder Hill, Ithaca, NY 14850. Article: Electron microscope, Model EM 300. Manufacturer: Philips Electronics NVD, The Netherlands.

Intended use of article: The article will be used for investigations of demyelination in dogs and dog brain organ cultures after canine distemper virus infection; of encephalitis in pigs and pig brain cultures after infection with hemagglutinating encephalomyelitis virus; of hip dysplasia and arthritis in dogs; and for research on the fine structure of equine infectious anaemia virus and viral development in tissue culture and in horse tissues.

Comments: No comments have been received with respect to this application.

Decision: Application approved. No instrument or apparatus of equivalent scientific value to the foreign article, for such purposes as this article is intended to be used, is being manufactured in the United States.

Reasons: The foreign article has a specified resolving capability of 3.5 angstroms. The most closely comparable domestic instrument is the Model EMU-4B electron microscope which was formerly manufactured by the Radio Corp. of America and which is presently being supplied by the Forgflo Corp. The Model EMU-4B has a specified resolving capability of 5 angstroms. (The lower the numerical rating in terms of angstrom units, the better the resolving capability.) We are advised by the Department of Health, Education, and Welfare (HEW) in its memorandum dated December 22, 1970, that the additional resolving capability of the foreign article is pertinent to the purposes for which the foreign article is intended to be used. We therefore find that the Model EMU-4B is not of equivalent scientific value to the foreign article for such purposes as article is intended to be used.

The Department of Commerce knows of no other instrument or apparatus of equivalent scientific value to the foreign article, for such purposes as this article is intended to be used, which is being manufactured in the United States.

CHARLEY M. DENTON,  
Bureau of Domestic Commerce.

[FR Doc.71-1746 Filed 2-8-71; 8:49 am]

#### GEORGETOWN UNIVERSITY

#### Notice of Decision on Application for Duty-Free Entry of Scientific Article

The following is a decision on an application for duty-free entry of a scientific article pursuant to section 6(c) of the Educational, Scientific, and Cultural Materials Importation Act of 1966 (Public Law 89-651, 80 Stat. 897) and the regulations issued thereunder as amended (34 F.R. 15787 et seq.).

A copy of the record pertaining to this decision is available for public review

during ordinary business hours of the Department of Commerce, at the Scientific Instrument Evaluation Division, Department of Commerce, Washington, D.C.

Docket No. 71-00129-33-46040. Applicant: Georgetown University, 37th and O Streets NW., Washington, DC 20007. Article: Electron microscope, Model AEI EM 801. Manufacturer: Associated Electrical Industries, Ltd., United Kingdom.

Intended use of article: The article will be used for fine structural studies of the uterine and ovarian vessels during normal gestation, as well as under certain pathologic conditions. A large number of specimens will be surveyed to differentiate between the various vascular channels. The nature and significance of the changes in the intracytoplasmic membranes, microtubules, and filaments will be studied.

Comments: No comments have been received with respect to this application.

Decision: Application approved. No instrument or apparatus of equivalent scientific value to the foreign article, for such purposes as this article is intended to be used, is being manufactured in the United States.

Reasons: The foreign article provides a continuous magnification from 1,000 to 160,000 magnifications, without changing the polepiece. The most closely comparable domestic instrument is the Model EMU-4C, manufactured by the Forglfo Corp. The Model EMU-4C, with its standard polepiece, has a specified range from 1,400 to 240,000 magnifications. For survey and scanning, the lower end of this range can be reduced to 200 magnifications or less. But the continued reduction of magnification induces an increasingly greater distortion. The domestic manufacturer suggests in its literature on the Model EMU-4C that for highest quality, low magnification electron micrographs in the magnification range between 500 and 70,000 magnifications, an optional low magnification polepiece should be used. Changing the polepiece on the Model EMU-4C requires a break in the vacuum of the column. We are advised by the Department of Health, Education, and Welfare (HEW) in its memorandum dated December 22, 1970, that the applicant requires the capability of taking high-quality micrographs at low magnifications in order to achieve the purposes for which the article is intended to be used.

HEW further advises that breaking the vacuum in the column induces the danger of contamination which would very likely lead to the failure of the experiment. Therefore, the capability of moving from 1,000 to 160,000 magnifications without changing polepieces, while at the same time providing high-quality micrographs at low magnifications, is considered to be a pertinent characteristic. For these reasons, we find that the Model EMU-4C is not of equivalent scientific value to the foreign article for such purposes as this article is intended to be used.

The Department of Commerce knows of no other instrument or apparatus of

equivalent scientific value to the foreign article, for such purposes as this article is intended to be used, which is being manufactured in the United States.

CHARLEY M. DENTON,  
Bureau of Domestic Commerce.

[FR Doc.71-1747 Filed 2-8-71; 8:49 am]

#### SMITHSONIAN INSTITUTION

##### Notice of Decision on Application for Duty-Free Entry of Scientific Article

The following is a decision on an application for duty-free entry of a scientific article pursuant to section 6(c) of the Educational, Scientific, and Cultural Materials Importation Act of 1966 (Public Law 89-651, 80 Stat. 897) and the regulations issued thereunder as amended (34 F.R. 15787 et seq.).

A copy of the record pertaining to this decision is available for public review during ordinary business hours of the Department of Commerce, at the Scientific Instrument Evaluation Division, Department of Commerce, Washington, D.C.

Docket No. 70-00513-33-46040. Applicant: Smithsonian Institution, Radiation Biology Laboratory, 12441 Parklawn Drive, Rockville, MD 20852. Article: Electron microscope, Model EM 300. Manufacturer: Philips Electronics NVD, The Netherlands.

Intended use of article: The article will be used for biological research and for teaching postdoctoral fellows and graduate students. Studies concern the micromorphology of the photosynthetic accessory pigment aggregates, and the crystals they form in vitro; the chloroplast-nuclear complex of cryptophyceae algae with its associated tubule elements; and membrane structure of plant and animal cells will be probed with agglutinins labeled with electron dense markers.

Comments: No comments have been received with respect to this application.

Decision: Application approved. No instrument or apparatus of equivalent scientific value to the foreign article, for such purposes as this article is intended to be used, is being manufactured in the United States.

Reasons: The foreign article has a specified resolving capability of 3.5 angstroms. The most closely comparable domestic instrument is the Model EMU-4B electron microscope which was formerly manufactured by the Radio Corp. of America and which is presently being supplied by the Forglfo Corp. The Model EMU-4B has a specified resolving capability of 5 angstroms. (The lower the numerical rating in terms of angstrom units, the better the resolving capability.) We are advised by the Department of Health, Education, and Welfare (HEW) in its memorandum dated November 6, 1970, that the additional resolving capability of the foreign article is pertinent to the purposes for which the foreign article is intended to be used. We therefore find that the Model EMU-4B is not of equivalent scientific value to the

foreign article for such purposes as article is intended to be used.

The Department of Commerce knows of no other instrument or apparatus of equivalent scientific value to the foreign article, for such purposes as this article is intended to be used, which is being manufactured in the United States.

CHARLEY M. DENTON,  
Bureau of Domestic Commerce.

[FR Doc.71-1748 Filed 2-8-71; 8:49 am]

#### ST. LUKE'S EPISCOPAL HOSPITAL, HOUSTON, TEX.

##### Notice of Decision on Application for Duty-Free Entry of Scientific Article

The following is a decision on an application for duty-free entry of a scientific article pursuant to section 6(c) of the Educational, Scientific, and Cultural Materials Importation Act of 1966 (Public Law 89-651, 80 Stat. 897) and the regulations issued thereunder as amended (34 F.R. 15787 et seq.).

A copy of the record pertaining to this decision is available for public review during ordinary business hours of the Department of Commerce, at the Scientific Instrument Evaluation Division, Department of Commerce, Washington, D.C.

Docket No.: 70-00827-33-46040. Applicant: St. Luke's Episcopal Hospital, 6720 Bertner Avenue, Houston, TX 77025. Article: Electron microscope, Model Elmiskop 101. Manufacturer: Siemens A.G., West Germany.

Intended use of article: The article will be used for investigations of the ultrastructural pathology of the transplanted human heart after rejection; the ultrastructure of the nephron in kidney specimens taken in biopsy; immunohematological disorders by observations of bone marrow aspirates; and of virus infected human tissue taken by biopsy or at autopsy.

Comments: No comments have been received with respect to this application.

Decision: Application approved. No instrument or apparatus of equivalent scientific value to the foreign article, for such purposes as this article is intended to be used, is being manufactured in the United States.

Reasons: The foreign article has a specified resolving capability of 3.5 angstroms. The most closely comparable domestic instrument is the Model EMU-4B electron microscope which was formerly manufactured by the Radio Corp. of America and which is presently being supplied by the Forglfo Corp. The Model EMU-4B has a specified resolving capability of 5 angstroms. (The lower the numerical rating in terms of angstrom units, the better the resolving capability.) We are advised by the Department of Health, Education, and Welfare (HEW) in its memorandum dated November 6, 1970, that the additional resolving capability of the foreign article is pertinent to the purposes for which the foreign article is intended to be used.

We therefore find that the Model EMU-4B is not of equivalent scientific value to the foreign article for such purposes as article is intended to be used.

The Department of Commerce knows of no other instrument or apparatus of equivalent scientific value to the foreign article, for such purposes as this article is intended to be used, which is being manufactured in the United States.

CHARLEY M. DENTON,  
Bureau of Domestic Commerce.

[FR Doc.71-1749 Filed 2-8-71;8:49 am]

#### UNIVERSITY OF CALIFORNIA

#### Notice of Decision on Application for Duty-Free Entry of Scientific Article

The following is a decision on an application for duty-free entry of a scientific article pursuant to section 6(c) of the Educational, Scientific, and Cultural Materials Importation Act of 1966 (Public Law 89-651, 80 Stat. 897) and the regulations issued thereunder as amended (34 F.R. 15787 et seq.).

A copy of the record pertaining to this decision is available for public review during ordinary business hours of the Department of Commerce, at the Scientific Instrument Evaluation Division, Department of Commerce, Washington, D.C.

Docket No. 71-00018-33-46040. Applicant: University of California, Riverside, Department of Plant Pathology (and others), Post Office Box 112, Riverside, CA 92502. Article: Electron Microscope, Model HU-12. Manufacturer: Hitachi, Ltd., Japan.

Intended use of article: The article will be used for research on nucleic acid from various components of citrus infectious variegation virus and cowpea mosaic virus will be compared with the replicative forms of the nucleic acid of the two viruses; high resolution studies of tissues infected with strains of tobacco mosaic virus; and for a comparative study of the nucleic acid from the various components of alfalfa mosaic virus. Courses in plant pathology will use the article for training and research.

Comments: No comments have been received with respect to this application.

Decision: Application approved. No instrument or apparatus of equivalent scientific value to the foreign article, for such purposes as this article is intended to be used, is being manufactured in the United States.

Reasons: The foreign article has a specified resolving capability of 3 angstroms. The most closely comparable domestic instrument is the model EMU-4B electron microscope which was formerly manufactured by the Radio Corp. of America and which is presently being supplied by the Forjio Corp. The Model EMU-4B has a specified resolving capability of 5 angstroms. (The lower the numerical rating in terms of angstrom units, the better the resolving capability.) We are advised by the Department of Health, Education, and Welfare (HEW) in its memorandum dated November 13, 1970, that the additional re-

solving capability of the foreign article is pertinent to the purposes for which the foreign article is intended to be used. We therefore find that the Model EMU-4B is not of equivalent scientific value to the foreign article for such purposes as article is intended to be used.

The Department of Commerce knows of no other instrument or apparatus of equivalent scientific value to the foreign article, for such purposes as this article is intended to be used, which is being manufactured in the United States.

CHARLEY M. DENTON,  
Bureau of Domestic Commerce.

[FR Doc.71-1750 Filed 2-8-71;8:49 am]

#### WARREN STATE HOSPITAL, WARREN, PA., ET AL.

#### Notice of Consolidated Decision on Applications for Duty-Free Entry of Scientific Articles

The following is a consolidated decision on applications for duty-free entry of scientific articles pursuant to section 6(c) of the Educational, Scientific, and Cultural Materials Importation Act of 1966 (Public Law 89-651, 80 Stat. 897) and the regulations issued thereunder as amended (34 F.R. 15787 et seq.).

A copy of the record pertaining to this consolidated decision is available for public review during ordinary business hours of the Department of Commerce, at the Scientific Instrument Evaluation Division, Department of Commerce, Washington, D.C. 20230.

Decision: Applications denied. Applicants have failed to establish that instruments or apparatus of equivalent scientific value to the foreign articles, for such purposes as the foreign articles are intended to be used, are not being manufactured in the United States.

Reasons: Section 602.5(e) of the regulations provides in pertinent part:

The applicant shall on or before the 20th day following the date of such notice [of denial without prejudice to resubmission], inform the Administrator whether it intends to resubmit another application for the same article to which the denied application relates. The applicant shall then resubmit the new application on or before the 90th day following the date of the notice of denial without prejudice to resubmission, unless an extension of time is granted by the Administrator in writing prior to the expiration of the 90-day period. \* \* \* If the applicant fails within the applicable time periods specified above, to either (1) inform the Administrator whether it intends to resubmit another application for the same article to which the denial without prejudice to resubmission relates, or (2) resubmit the new application, the prior denial without prejudice to resubmission shall have the effect of a final decision by the Administrator on the application within the context of the paragraph (d) of this section.

The meaning of the section is that should an applicant either fail to notify the Administrator of its intent to resubmit another application for the same article to which the denial without prejudice relates within the 20-day period, or fails to resubmit a new application

within the 90-day period, the prior denial without prejudice to resubmission will have the effect of a final denial of the application.

None of the applicants to which this consolidated decision relates has satisfied the requirements set forth above, therefore, the prior denials without prejudice have the effect of a final decision denying their respective applications.

Section 602.5(e) further provides:

\* \* \* the Administrator shall submit a summary of the prior denial without prejudice to resubmission to the FEDERAL REGISTER for publication, to the Commissioner of Customs, and to the applicant.

Each of the prior denials without prejudice to resubmission to which this consolidated decision relates was based on the failure of the respective applicants to submit the required documentation, including a completely executed application form, in sufficient detail to allow the issue of "scientific equivalency" to be determined by the Administrator.

Docket No. 69-00505-33-46040. Applicant: Warren State Hospital, State Research Institute for Geriatrics, Box 249, Warren, PA 16365. Article: Electron microscope, EM-300. Date of denial without prejudice to resubmission: September 30, 1969.

Docket No. 69-00506-33-43780. Applicant: Jefferson Medical College, 11th and Walnut Streets, Philadelphia, PA 19107. Article: Colonic lavage unit. Date of denial without prejudice to resubmission: September 30, 1969.

Docket No. 69-00519-67-04030. Applicant: University of Massachusetts, 100 Arlington Street, Boston, MA 02116. Article: Temperature couy balance. Date of denial without prejudice to resubmission: September 30, 1969.

Docket No. 69-00540-01-77040. Applicant: State University of New York at Albany, 1400 Washington Avenue, Albany, NY 12203. Article: Scanning mass spectrometer, Model MS 902. Date of denial without prejudice to resubmission: October 13, 1969.

Docket No. 69-00559-01-77040. Applicant: State University of New York at Buffalo, Office of Facilities Planning, 3258 Main Street, Buffalo, NY 14214. Article: Mass spectrometer, Model RMU-6E. Date of denial without prejudice to resubmission: November 17, 1969.

Docket No. 69-00566-33-46500. Applicant: Adelphi University, Department of Biology, South Street, Garden City, NY 11530. Article: Ultramicrotome LKB 8800, table and knifemaker. Date of denial without prejudice to resubmission; December 22, 1969.

Docket No. 69-00577-50-02000. Applicant: University of Washington, Department of Atmospheric Sciences, Seattle, WA 98105. Article: Anemometer, Model Sumner Mark II. Date of denial without prejudice to resubmission: January 14, 1970.

Docket No. 69-00586-01-77030. Applicant: Florida State University, Department of Chemistry, Tallahassee, FL 32306. Article: NMR spectrometer Model

HF-90-S. Date of denial without prejudice to resubmission: May 29, 1969.

Docket No. 69-00602-28-34010. Applicant: University of Colorado, Department of Electrical Engineering, Boulder, CO 80302. Article: Electrostatic generator. Date of denial without prejudice to resubmission: June 2, 1969.

Docket No. 69-00608-83-25100. Applicant: New York Institute of Technology, 268 Wheatley Road, Old Westbury, NY 11568. Article: Perspective drawing device. Date of denial without prejudice to resubmission: June 2, 1969.

Docket No. 69-00643-01-78000. Applicant: State University of New York at Stony Brook, Stony Brook, NY 11790. Article: Spectrophotometer, Model PMQ-II. Date of denial without prejudice to resubmission: June 20, 1969.

Docket No. 69-00651-33-46500. Applicant: U.S. Army Medical Research Center, Purchasing and Contracting Division, Building T-2, Fort Knox, KY 40121. Article: Ultramicrotome, "Om U2". Date of denial without prejudice to resubmission: June 20, 1969.

Docket No. 69-00657-01-77030. Applicant: Wellesley College, Department of Chemistry, Wellesley, MA 02181. Article: NMR spectrometer, R-12. Date of denial without prejudice to resubmission: January 30, 1970.

Docket No. 69-00659-99-46500. Applicant: California State College, Department of Biology, 25800 Hillary Street, Hayward, CA 94542. Article: Ultramicrotome, "Om U2". Date of denial without prejudice to resubmission: October 13, 1969.

Docket No. 69-00673-33-46040. Applicant: The Hospital of the Good Samaritan Medical Center, 1212 Shatto Street, Los Angeles, CA 90017. Article: Electron microscope, HS-8. Date of denial without prejudice to resubmission: October 13, 1969.

Docket No. 69-00675-33-46040. Applicant: Creighton University Medical School, Department of Pathology, 2305 South 10th Street, Omaha, NE 68108. Article: Electron microscope, EM9S. Date of denial without prejudice to resubmission: January 22, 1970.

Docket No. 69-00676-99-80045. Applicant: Bridgeport Board of Education, 45 Lyon Terrace, Bridgeport, CT 06604. Article: Telescope and accessories. Date of denial without prejudice to resubmission: February 3, 1970.

Docket No. 69-00688-33-46500. Applicant: University of Oregon, Department of Biology, Eugene, OR 97403. Article: Ultramicrotome "Om U2" with accessories. Date of denial without prejudice to resubmission: January 26, 1970.

Docket No. 69-00691-33-46040. Applicant: Medical College of South Carolina, Department of Pharmacology, 80 Barre Street, Charleston, SC 29401. Article: Electron microscope, HS-8. Date of denial without prejudice to resubmission: October 13, 1969.

Docket No. 69-00696-33-46500. Applicant: Hartford Hospital, Department of Pathology, Hartford, CT 06115. Article: Ultramicrotome, LKB 8800. Date of de-

nal without prejudice to resubmission: February 3, 1970.

Docket No. 69-00697-33-46500. Applicant: Veterans Administration Hospital, Supply Division, 50 Irving Street NW., Washington, DC 20422. Article: Ultramicrotome, LKB 8800. Date of denial without prejudice to resubmission: January 19, 1970.

Docket No. 69-00698-33-46500. Applicant: Department of Health, Education, and Welfare PHS-CPE, National Air Pollution Control Administration, 411 West Chapel Hill Street, Durham, NC 27701. Article: Ultramicrotome, Model LKB 8800A. Date of denial without prejudice to resubmission: January 28, 1970.

Docket No. 69-00705-33-46500. Applicant: University of the Pacific, School of Pharmacy, 3601 Pacific Avenue, Stockton, CA 95204. Article: Ultramicrotome, "Om U2". Date of denial without prejudice to resubmission: October 16, 1969.

CHARLEY M. DENTON,  
Bureau of Domestic Commerce.

[FR Doc.71-1751 Filed 2-8-71; 8:49 am]

### National Oceanic and Atmospheric Administration

[Docket No. S-538]

#### LEONARD OLSON

#### Notice of Loan Application

FEBRUARY 2, 1971.

Leonard Olson, Route 1, Box 186, Olalla, WA 98359, has applied for a loan from the Fisheries Loan Fund to aid in financing the purchase of a used 46-foot registered length wood vessel to engage in the fishery for halibut and sablefish in Oregon, Washington, and Alaska, and albacore and salmon in Oregon and Washington.

Notice is hereby given, pursuant to the provisions of 16 U.S.C. 742c, Fisheries Loan Fund Procedures (50 CFR Part 250, as revised), and Reorganization Plan No. 4 of 1970, that the above entitled application is being considered by the National Marine Fisheries Service, National Oceanic and Atmospheric Administration, Department of Commerce, Interior Building, Washington, D.C. 20235. Any person desiring to submit evidence that the contemplated operation of such vessel will cause economic hardship or injury to efficient vessel operators already operating in that fishery must submit such evidence in writing to the Director, National Marine Fisheries Service, within 30 days from the date of publication of this notice. If such evidence is received it will be evaluated along with such other evidence as may be available before making a determination that the contemplated operation of the vessel will or will not cause such economic hardship or injury.

JAMES F. MURDOCK,

Chief,

Division of Financial Assistance.

[FR Doc.71-1718 Filed 2-8-71; 8:47 am]

## ATOMIC ENERGY COMMISSION

### NATIONAL ACCELERATOR LABORATORY

#### Notice of Availability of General Manager's Draft Environmental Statement

Notice is hereby given that a draft document entitled Environmental Statement for the National Accelerator Laboratory, Batavia, Ill., issued pursuant to the Atomic Energy Commission's implementation of the National Environmental Policy Act section 102(2)(C) is being placed in the Commission's Public Document Room, 1717 H Street NW., Washington, DC 20545, and in the Commission's San Francisco Operations Office, 2111 Bancroft Way, Berkeley, CA 94704; the Chicago Operations Office, 9800 South Cass Avenue, Argonne, IL 60439; and the New York Operations Office, 376 Hudson Street, New York, NY 10014. This draft statement describes the National Accelerator Laboratory and other considerations as these relate to potential effects on the human environment.

The Commission requests, within 60 days of publication of this notice in the FEDERAL REGISTER, comments on the Draft Environmental Statement from State and local agencies of any affected State (with respect to matters within their jurisdiction) which are authorized to develop and enforce environmental standards. If any such State or local agency fails to provide the Commission with comments within 60 days of publication of this notice in the FEDERAL REGISTER, it will be presumed that the agency has no comments to make. Copies of the Draft Environmental Statement and the comments thereon of Federal agencies whose comments have been requested by the Commission will be supplied upon request addressed to the General Manager, U.S. Atomic Energy Commission, Washington, D.C. 20545.

Dated at Germantown, Md., this 2d day of February 1971.

For the Atomic Energy Commission.

W. B. McCool,

Secretary of the Commission.

[FR Doc.71-1713 Filed 2-8-71; 8:46 am]

## CIVIL SERVICE COMMISSION

### DEPARTMENT OF AGRICULTURE

#### Notice of Grant of Authority To Make Noncareer Executive Assignment

Under authority of § 9.20 of Civil Service Rule IX (5 CFR 9.20), the Civil Service Commission authorizes the Department of Agriculture to fill by noncareer executive assignment in the excepted

service the position of Administrator, Packers and Stockyards Administration.

UNITED STATES CIVIL SERVICE COMMISSION,

[SEAL] JAMES C. SPRY,  
*Executive Assistant to  
the Commissioners.*

[FR Doc.71-1740 Filed 2-8-71;8:48 am]

#### DEPARTMENT OF LABOR

##### Notice of Grant of Authority To Make Noncareer Executive Assignment

Under authority of § 9.20 of Civil Service Rule IX (5 CFR 9.20), the Civil Service Commission authorizes the Department of Labor to fill by noncareer executive assignment in the excepted service the position of Deputy Under Secretary for Economic Affairs and Program Coordination, Office of the Secretary.

UNITED STATES CIVIL SERVICE COMMISSION,

[SEAL] JAMES C. SPRY,  
*Executive Assistant to  
the Commissioners.*

[FR Doc.71-1742 Filed 2-8-71;8:49 am]

#### DEPARTMENT OF THE TREASURY

##### Notice of Grant of Authority To Make Noncareer Executive Assignment

Under authority of § 9.20 of Civil Service Rule IX (5 CFR 9.20), the Civil Service Commission authorizes the Department of the Treasury to fill by noncareer executive assignment in the excepted service the position of Deputy Chief Counsel.

UNITED STATES CIVIL SERVICE COMMISSION,

[SEAL] JAMES C. SPRY,  
*Executive Assistant to  
the Commissioners.*

[FR Doc.71-1743 Filed 2-8-71;8:49 am]

#### FEDERAL COMMUNICATIONS COMMISSION

##### Notice of Grant of Authority To Make Noncareer Executive Assignment

Under authority of § 9.20 of Civil Service Rule IX (5 CFR 9.20), the Civil Service Commission authorizes the Federal Communications Commission to fill by noncareer executive assignment in the excepted service the position of Deputy Chief, Broadcast Bureau.

UNITED STATES CIVIL SERVICE COMMISSION,

[SEAL] JAMES C. SPRY,  
*Executive Assistant to  
the Commissioners.*

[FR Doc.71-1741 Filed 2-8-71;8:49 am]

#### HISTORIAN, NATIONAL PORTRAIT GALLERY

##### Manpower Shortage; Notice of Listing

Under the provisions of 5 U.S.C. 5723, the Civil Service Commission found a manpower shortage on January 21, 1971, for the single position of Historian, GS-170-15, National Portrait Gallery, Smithsonian Institution, Washington, D.C. The finding is self-canceling when the position is filled.

Assuming other legal requirements are met, an appointee to this position may be paid for the expense of travel and transportation to first post of duty.

UNITED STATES CIVIL SERVICE COMMISSION,

[SEAL] JAMES C. SPRY,  
*Executive Assistant to  
the Commissioners.*

[FR Doc.71-1739 Filed 2-8-71;8:48 am]

#### FEDERAL MARITIME COMMISSION

##### AMERICAN MAIL LINE, LTD., AND EVERETT ORIENT LINE, INC.

##### Notice of Agreement Filed

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

Interested parties may inspect and obtain a copy of the agreement at the Washington office of the Federal Maritime Commission, 1405 I Street NW., Room 1202; or may inspect the agreement at the Field Offices located at New York, N.Y., New Orleans, La., and San Francisco, Calif. Comments on such agreements, including requests for hearing, may be submitted to the Secretary, Federal Maritime Commission, Washington, D.C. 20573, within 20 days after publication of this notice in the FEDERAL REGISTER. Any person desiring a hearing on the proposed agreement shall provide a clear and concise statement of the matters upon which they desire to adduce evidence. An allegation of discrimination or unfairness shall be accompanied by a statement describing the discrimination or unfairness with particularity. If a violation of the Act or detriment to the commerce of the United States is alleged, the statement shall set forth with particularity the acts and circumstances said to constitute such violation or detriment to commerce.

A copy of any such statement should also be forwarded to the party filing the agreement (as indicated hereinafter) and the statement should indicate that this has been done.

Notice of agreement filed by:

Mr. W. R. Purnell, District Manager, American Mail Line, Ltd., 601 California Street, Suite 610, San Francisco, CA 94108.

Agreement No. 9766-1 modifies the basic transshipment agreement between the two carriers listed above by re-

apportioning the percentage of the through rates to which each carrier is entitled and the share of transshipment expenses for which each carrier is liable. It is proposed that the through rates and expenses be apportioned on the basis of two-thirds to American Mail Line and one-third to Everett Orient Line.

Dated: February 4, 1971.

By order of the Federal Maritime Commission.

FRANCIS C. HURNEY,  
*Secretary.*

[FR Doc.71-1756 Filed 2-8-71;8:50 am]

#### NORTH ATLANTIC CONTINENTAL FREIGHT CONFERENCE

##### Notice of Agreement Filed

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

Interested parties may inspect and obtain a copy of the agreement at the Washington office of the Federal Maritime Commission, 1405 I Street NW., Room 1202; or may inspect the agreement at the Field Offices located at New York, N.Y., New Orleans, La., and San Francisco, Calif. Comments on such agreements, including requests for hearing, may be submitted to the Secretary, Federal Maritime Commission, Washington, D.C. 20573, within 20 days after publication of this notice in the FEDERAL REGISTER. Any person desiring a hearing on the proposed agreement shall provide a clear and concise statement of the matters upon which they desire to adduce evidence. An allegation of discrimination or unfairness shall be accompanied by a statement describing the discrimination or unfairness with particularity. If a violation of the Act or detriment to the commerce of the United States is alleged, the statement shall set forth with particularity the acts and circumstances said to constitute such violation or detriment to commerce.

A copy of any such statement should also be forwarded to the party filing the agreement (as indicated hereinafter) and the statement should indicate that this has been done.

Notice of agreement filed by:

Elliott B. Nixon, Esq., Burlingham, Underwood, Wright, White & Lord, 25 Broadway, New York, NY 10004.

Agreement No. 9214-4 modifies the Conference's self-policing procedures to include the mandatory provisions required by the Commission's General Order 7 as revised October 27, 1970, and restates Article XVIII in its entirety.

Dated: February 4, 1971.

By order of the Federal Maritime Commission.

FRANCIS C. HURNEY,  
*Secretary.*

[FR Doc.71-1757 Filed 2-8-71;8:50 am]

# FEDERAL COMMUNICATIONS COMMISSION

[Report 529]

## COMMON CARRIER SERVICES INFORMATION<sup>1</sup>

### Domestic Public Radio Services Appli- cations Accepted for Filing<sup>2</sup>

FEBRUARY 1, 1971.

Pursuant to §§ 1.227(b) (3) and 21.30 (b) of the Commission's rules, an application, in order to be considered with any domestic public radio services application appearing on the list below, must be substantially complete and tendered for filing by whichever date is earlier: (a) The close of business 1 business day preceding the day on which the Commission takes action on the previously filed application; or (b) within 60 days after the date of the public notice listing the first prior filed application (with which subsequent applications are in conflict) as having been accepted for filing. An application which is subsequently amended by a major change will be considered to be a newly filed application. It is to be noted that the cutoff dates are set forth in the alternative—applications will be entitled to consideration with those listed below if filed by the end of the 60-day period, only if the Commission has not acted upon the application by that time pursuant to the first alternative earlier date. The mutual exclusivity rights of a new application are governed by the earliest action with respect to any one of the earlier filed conflicting applications.

The attention of any party in interest desiring to file pleadings pursuant to section 309 of the Communications Act of 1934, as amended, concerning any domestic public radio services application accepted for filing, is directed to § 21.27 of the Commission's rules for provisions governing the time for filing and other requirements relating to such pleadings.

FEDERAL COMMUNICATIONS  
COMMISSION,

[SEAL] BEN F. WAPLE,

Secretary.

<sup>1</sup> All applications listed below are subject to further consideration and review and may be returned and/or dismissed if not found to be in accordance with the Commission's rules, regulations, and other requirements.

<sup>2</sup> The above alternative cutoff rules apply to those applications listed below as having been accepted in Domestic Public Land Mobile Radio, Rural Radio, Point-to-Point Microwave Radio and Local Television Transmission Services (Part 21 of the rules).

### APPLICATIONS ACCEPTED FOR FILING

#### DOMESTIC PUBLIC LAND MOBILE RADIO SERVICE

##### File No., applicant, call sign, and nature of application

- 3735-C2-AL-71—RI-AN Enterprises, Inc., consent to assignment of license from RI-AN Enterprises, Inc., Assignor, to Contact-Colorado Springs, Inc., Assignment, Station KAF241, Colorado Springs, Colo.
- 3736-C2-MP-71—The Chesapeake and Potomac Telephone Co. (KGC405), Modification of C.P. to add an auxiliary test transmitter to operate on frequency 459.950 MHz to be located at 45 L Street NE., Washington, DC.
- 3825-C2-P-71—New England Telephone & Telegraph Co. (KCC267), C.P. to change the antenna system operating on 152.63 MHz located on summit of South Uncanoonuc Mountain, 2.6 miles south-southwest of village of Goffstown, N.H.
- 3826-C2-P-71—ComEx, Inc. (KCC797), C.P. for additional facilities to operate on frequency 454.20 MHz at a new site described as location No. 2: Swenson's Quarry, Rattlesnake Hill, Concord, N.H.
- 3864-C2-P-71—Tel-Car, Inc. (New), C.P. for a new 1-way station to be located at 1.9 miles west of Pocatello, Idaho, to operate on frequency 152.24 MHz.
- 3865-C2-P-71—Anserphone, Inc. (KQK773), C.P. to replace transmitter operating on 454.20 MHz, change the antenna system and relocate same to 3390 Youngstown Road, Warren, OH.
- 3866-C2-P/ML-71—Bell Telephone Co. of Pennsylvania (KC7944), C.P. and modification license for (Mobile Developmental Station) additional frequencies in the 450 MHz band to operate (74 units) within the territory of the grantee.
- 3873-C2-P-71—Delta Valley Radiotelephone Co., Inc. (New), C.P. for a new 1-way station to be located at 211 Buleen Street, Roseville, CA, to operate on frequency 454.025 MHz.
- 3874-C2-MP-(2)71—South Central Bell Telephone Co. (KIB389), Modification of C.P. to change the proposed location to location No. 3: Approximately 1 mile east of Signal Mountain, Tenn., to operate on frequencies 454.375 and 454.525 MHz.
- 3878-C2-P-71—Answering Service, Inc. (New), C.P. for a new 2-way station to be located at 5767 Mayfield Road, Cleveland, Ohio, to operate on frequency 454.025 MHz.
- 3880-C2-P-(3)71—Oregon Mobile Radio (KOP311), C.P. to replace the base transmitter operating on 152.03 MHz and repeater transmitter operating on 459.25 MHz at location No. 1: 1 mile north of Gold Hill on Nugget Butte, Medford, Oreg., and replace the repeater transmitter on 454.25 MHz at location No. 2: Medford Airport, Hangar No. 4, Medford, Oreg.

##### Major Amendments

- 2547-C2-P-70—Southern Communications, Inc., doing business as Mobilfone of Tyler (New), Amend to read: To operate on 158.70 MHz. All other particulars remain same as Report No. 466, dated Nov. 17, 1969.
- 1518-C2-P-(2)71—Orange County Radiotelephone (KMB304), Amend to read: To change location No. 1 to: 401 South Santa Fee, Santa Ana, CA, operating on 152.21 MHz base and to relocate proposed 2123 MHz control facilities to same location. All other particulars remain same as Report No. 510, dated Sept. 21, 1970.
- 725-C2-P-71—All City Telephone Answering Service, Inc. (KSC373), Amend to read: For additional 1-way facilities to operate on frequency 35.58 MHz at a new site described as location No. 2: 20695 West National Avenue, Berlin, WI. All other particulars to remain same as Report No. 504, dated Aug. 10, 1970.

##### RURAL RADIO SERVICE

- 3827-C1-P-71—The Mountain States Telephone & Telegraph Co. (KPV99), C.P. to replace transmitter operating on 157.77 MHz communicating with Station KOE511, Worland, Wyo. Station location: Federal Aviation Agency, Medicine Mountain, 23.8 miles east of Lovell, Wyo.
- 3867-C1-P-71—The Mountain States Telephone & Telegraph Co. (KZS33), C.P. to replace transmitter operating on 459.40 MHz communicating with Station KSV88, Casper, Wyo. Station location: 26.6 miles west of Casper, Wyo.
- 3875-C1-P-71—South Central Bell Telephone Co. (New), C.P. for a new rural subscriber station to be located at approximately 13.5 miles southwest of Cocodrie, La., to operate on frequency 157.95 MHz.

##### POINT-TO-POINT MICROWAVE RADIO SERVICE (TELEPHONE CARRIER)

- 3734-C1-P-71—Southwestern Bell Telephone Co. (KTQ98), C.P. to add frequency 3990 MHz toward Lubbock, Tex. Station location: 5.4 miles northeast of Slaton, Tex.
- 3868-C1-P/ML-71—Bell Telephone Co. of Nevada (KPF80), C.P. and modification of license to add frequencies 2110-2130 MHz and 2160-2180 MHz and two additional transmitters at a temporary developmental station.
- 3869-C1-P-71—The Bell Telephone Co. of Pennsylvania (KYJ36), C.P. to add frequencies 11,365 and 11,605 MHz toward Manada, Pa. Station location: 210 Pine Street, Harrisburg, Pa.
- 3870-C1-P-71—The Bell Telephone Co. of Pennsylvania (KYJ37), C.P. to add frequencies 10,915 and 11,155 MHz toward Harrisburg, Pa., and 6108.3 and 11,015 MHz toward Applebee, Pa., a new point of communication. Station location: 2.7 miles northwest of Grantville, Pa. (Manada).

3871-C1-P-71—The Bell Telephone Co. of Pennsylvania (New), C.P. for a new station to be located at Applebee, 3.3 miles north-northwest of Bethel, Pa. Frequencies: 6360.3 and 11,425 MHz toward Manada, Pa., and 11,405 and 11,645 MHz toward Pottsville, Pa., via passive reflector.

3872-C1-P-71—The Bell Telephone Co. of Pennsylvania (New), C.P. for a new station to be located at 318 West Norwegian Street, Pottsville, Pa. Frequencies: 10,715 and 10,955 MHz toward Applebee, Pa., via passive reflector.

American Telephone & Telegraph Co., 45 C.P. applications to provide two pairs of Type TD-3 telephone channels between Apache Junction, Ariz., and Los Angeles, Calif., and two pairs of Type TH telephone channels between Los Angeles and Vega, Tex.

3881-C1-P-71—American Telephone & Telegraph Co. (KPW21), Add 3910 and 3990 MHz toward Cave Creek, Ariz. Station location: 7.5 miles northwest of Apache, Ariz.

3882-C1-P-71—American Telephone & Telegraph Co. (KPW98), Add 3870 and 3950 MHz toward Apache Junction, and Morrilstown, Ariz. Station location: 6.2 miles east of Cave Creek, Ariz.

3883-C1-P-71—American Telephone & Telegraph Co. (KPW97), Add frequencies 3910 and 3990 MHz toward Cave Creek and Aguilá, Ariz. Station location: 11 miles northeast of Morrilstown, Ariz.

3884-C1-P-71—American Telephone & Telegraph Co. (KPW96), Add frequencies 3870 and 3950 MHz toward Morrilstown and Salome, Ariz. Station location: 18 miles south-southeast of Aguilá, Ariz.

3885-C1-P-71—American Telephone & Telegraph Co. (KPW95), Add frequencies 3910 and 3990 MHz toward Aguilá and Quartzsite, Ariz. Station location: 17 miles south-southeast of Salome, Ariz.

3886-C1-P-71—American Telephone & Telegraph Co. (KPW94), Add frequencies 3870 and 3950 MHz toward Salome and Castle Dome Mountains, Ariz. Station location: 15.2 miles southeast of Quartzsite, Ariz.

3887-C1-P-71—American Telephone & Telegraph Co. (KPW93), Add frequencies 3910 and 3990 MHz toward Quartzsite, Ariz., and Glamis, Calif. Station location: 29 miles south of Quartzsite, Ariz.

3888-C1-P-71—American Telephone & Telegraph Co. (KNL30), Add frequencies 3870 and 3950 MHz toward Castle Dome Mountains, Ariz., and Brawley, Calif. Station location: 14.8 miles east-northeast of Glamis, Calif.

3889-C1-P-71—American Telephone & Telegraph Co. (KNL29), Add frequencies 3910 and 3990 MHz toward Glamis and Salton, Calif. Station location: 1.4 miles west-southwest of center of Brawley, Calif.

3890-C1-P-71—American Telephone & Telegraph Co. (KNL28), Add frequencies 3870 and 3950 MHz toward Brawley and Julian RS, Calif. Station location: 9.5 miles north-northeast of Ocotillo, Calif.

3891-C1-P-71—American Telephone & Telegraph Co. (KTQ86), Add frequencies 3910 and 3990 MHz toward Salton, Calif., and 3830 and 3910 MHz toward San Marcos, Calif. Station location: 5.6 miles north of Julian, Calif.

3892-C1-P-71—American Telephone & Telegraph Co. (KNL26), Add frequencies 3790 and 3870 MHz toward Julian RS and San Clemente, Calif. Station location: 3.5 miles northeast of San Marcos, Calif.

3893-C1-P-71—American Telephone & Telegraph Co. (KNL25), Add frequencies 3830 and 3910 MHz toward San Marcos and Corona Del Mar, Calif. Station location: 2 miles north-east of San Clemente, Calif.

3894-C1-P-71—American Telephone & Telegraph Co. (KNL24), Add frequencies 3790 and 3870 MHz toward San Clemente and Los Angeles, Calif. Station location: 3.5 miles east of Corona Del Mar, Calif.

3895-C1-P-71—American Telephone & Telegraph Co. (KMJ86), Add frequencies 3830 and 3910 MHz toward Corona Del Mar and 5945.2 and 6063.8 MHz toward Padua Hills, Calif. Station location: 434 South Grand Avenue, Los Angeles, Calif.

3896-C1-P-71—American Telephone & Telegraph Co. (KMJ87), Add frequencies 6197.2 and 6315.9 MHz toward Los Angeles and Strawberry Peak, Calif. Station location: Padua Hills, 3 miles north of Claremont, Calif.

3897-C1-P-71—American Telephone & Telegraph Co. (KMJ88), Add frequencies 5945.2 and 6063.8 MHz toward Padua Hills and Cline Springs, Calif. Station location: Strawberry Peak, Calif., 9 miles north of San Bernardino.

3898-C1-P-71—American Telephone & Telegraph Co. (KMJ89), Add frequencies 6197.2 and 6315.9 MHz toward Strawberry Peak and Sandy, Calif. Station location: Cline Springs, 16.5 miles south-southeast of Barsow, Calif.

3899-C1-P-71—American Telephone & Telegraph Co. (KMJ90), Add frequencies 5945.2 and 6063.8 MHz toward Cline Springs and Turquoise, Calif. Station location: Sandy, 10.5 miles northwest of Afton, Calif.

3900-C1-P-71—American Telephone & Telegraph Co. (KMJ91), Add frequencies 6197.2 and 6315.9 MHz toward Sandy and Mountain Pass, Calif. Station location: Turquoise, 15 miles northeast of Baker, Calif.

3901-C1-P-71—American Telephone & Telegraph Co. (KML66), Add frequencies 5945.2 and 6063.8 MHz toward Turquoise, Calif., and Searchlight, Nev. Station location: Mountain Pass, 16 miles west of Nipton, Calif.

3902-C1-P-71—American Telephone & Telegraph Co. (KOR48), Add frequencies 6197.2 and 6315.9 MHz toward Mountain Pass, Calif., and Santa Claus, Ariz. Station location: 11.5 miles west-northwest of Searchlight, Nev.

3903-C1-P-71—American Telephone & Telegraph Co. (KOR47), Add frequencies 5945.2 and 6063.8 MHz toward Searchlight, Nev., and Kingman, Ariz. Station location: Santa Claus, 12.5 miles southwest of Chloride, Ariz.

3904-C1-P-71—American Telephone & Telegraph Co. (KOP94), Add frequencies 6197.2 and 6315.9 MHz toward Santa Claus and Seligman, Ariz. Station location: 11 miles southeast of Kingman, Ariz.

3905-C1-P-71—American Telephone & Telegraph Co. (KOP63), Add frequencies 5945.2 and 6063.8 MHz toward Kingman and Crookton, Ariz. Station location: 14.5 miles southwest of Seligman, Ariz.

3906-C1-P-71—American Telephone & Telegraph Co. (KOP62), Add frequencies 6197.2 and 6315.9 MHz toward Seligman and Williams, Ariz. Station location: 1 mile south of Crookton, Ariz.

3907-C1-P-71—American Telephone & Telegraph Co. (KOP61), Add frequencies 5945.2 and 6063.8 MHz toward Crookton and Flagstaff, Ariz. Station location: 8.5 miles southeast of Williams, Ariz.

3908-C1-P-71—American Telephone & Telegraph Co. (KOP60), Add frequencies 6197.2 and 6315.9 MHz toward Williams and Sunshine, Ariz. Station location: 4.5 miles west-northwest of Flagstaff, Ariz.

3909-C1-P-71—American Telephone & Telegraph Co. (KOP59), Add frequencies 5945.2 and 6063.8 MHz toward Flagstaff and Winslow, Ariz. Station location: 0.5 mile southwest of Sunshine, Ariz.

3910-C1-P-71—American Telephone & Telegraph Co. (KOP58), Add frequencies 6197.2 and 6315.9 MHz toward Sunshine and Holbrook Junction, Ariz. Station location: 14 miles northeast of Winslow, Ariz.

3911-C1-P-71—American Telephone & Telegraph Co. (KOP57), Add frequencies 5945.2 and 6063.8 MHz toward Winslow and Painted Desert, Ariz. Station location: Holbrook Junction, 4.5 miles southwest of Holbrook, Ariz.

3912-C1-P-71—American Telephone & Telegraph Co. (KOP56), Add frequencies 6197.2 and 6315.9 MHz toward Holbrook Junction and Sanders, Ariz. Station location: 7 miles north-west of Adamana, Ariz.

3913-C1-P-71—American Telephone & Telegraph Co. (KOP55), Add frequencies 5945.2 and 6063.8 MHz toward Painted Desert, Ariz., and Black Rock, N. Mex. Station location: 10.5 miles southeast of Sanders, Ariz.

3914-C1-P-71—American Telephone & Telegraph Co. (KKT55), Add frequencies 6197.2 and 6315.9 MHz toward Sanders, Ariz., and Paxton Springs, N. Mex. Station location: 4.5 miles north of Black Rock, N. Mex.

3915-C1-P-71—American Telephone & Telegraph Co. (KKT54), Add frequencies 5945.2 and 6063.8 MHz toward Black Rock and San Fidel, N. Mex. Station location: 3 miles west of Paxton Springs, N. Mex.

3916-C1-P-71—American Telephone & Telegraph Co. (KKT53), Add frequencies 6197.2 and 6315.9 MHz toward Paxton Springs and Albuquerque Junction, N. Mex. Station location: 7 miles north of San Fidel, N. Mex.

3917-C1-P-71—American Telephone & Telegraph Co. (KKP86), Add frequencies 5945.2 and 6063.8 MHz toward San Fidel and Tijeras, N. Mex. Station location: Albuquerque Junction, 10.4 miles west-southwest of Albuquerque, N. Mex.

## POINT-TO-POINT MICROWAVE RADIO SERVICE (TELEPHONE CARRIER)—continued

3918-C1-P-71—American Telephone & Telegraph Co. (KKP85), Add frequencies 6197.2 and 6315.9 MHz toward Albuquerque Junction and Clines Corners, N. Mex. Station location: 2.75 miles southeast of Tijeras, N. Mex.  
 8919-C1-P-71—American Telephone & Telegraph Co. (KKP84), Add frequencies 5945.2 and 6063.8 MHz toward Tijeras and Santa Rosa, N. Mex. 7 miles north-northeast of Clines Corners, N. Mex.  
 8920-C1-P-71—American Telephone & Telegraph Co. (KKP83), Add frequencies 6197.2 and 6315.9 MHz toward Clines Corners and Cuervo, N. Mex. Station location: 16 miles north-west of Santa Rosa, N. Mex.  
 3921-C1-P-71—American Telephone & Telegraph Co. (KKP82), Add frequencies 5945.2 and 6063.8 MHz toward Santa Rosa and Tucumcari, N. Mex. Station location: 2.5 miles south-southeast of Cuervo, N. Mex.  
 3922-C1-P-71—American Telephone & Telegraph Co. (KKP81), Add frequencies 6197.2 and 6315.9 MHz toward Cuervo and Wheatland, N. Mex. Station location: 12 miles west-south-west of Tucumcari, N. Mex.  
 3923-C1-P-71—American Telephone & Telegraph Co. (KKP80), Add frequencies 5945.2 and 6063.8 MHz toward Tucumcari, N. Mex., and Adrian, Tex. Station location: 5 miles north of Wheatland, N. Mex.  
 3924-C1-P-71—American Telephone & Telegraph Co. (KKO89), Add frequencies 6197.2 and 6315.9 MHz toward Wheatland, N. Mex., and Vega, Tex. Station location: 5 miles southwest of Adrian, Tex.  
 3925-C1-P-71—American Telephone & Telegraph Co. (KKO88), Add frequencies 5945.2 and 6063.8 MHz toward Adrian, Tex. Station location: 12 miles southeast of Vega, Tex.  
 The following renewal applications received for licenses expiring Feb. 1, 1971. Term: Feb. 1, 1971, to Feb. 1, 1976.

California-Pacific Utilities Co.  
 KYJ80—Montello, Nev.  
 KYJ81—Northwest of Wells, Nev.  
 KYJ82—East of Wells, Nev.  
 WAN83—Carlin, Nev.  
 WAN86—Elko, Nev.  
 Central Telephone Co., Inc.  
 KRR53—Alvord, Tex.  
 KRR54—Boyd, Tex.  
 KRR55—Chico, Tex.  
 KRR56—Decatur, Tex.  
 KRR57—Krum, Tex.  
 KRR58—Sanger, Tex.  
 KRR59—Slidell, Tex.  
 Churchill County Telephone & Telegraph System  
 KPS96—Near Fallon, Nev.  
 KZA99—Frenchmans Station, Nev.  
 Communications Satellite Corp.  
 KXR37—4 miles southeast of Brewster, Wash.  
 KXR42—5 miles northeast of Brewster, Wash.  
 KXR43—1 mile east of Sunset Beach, Hawaii.  
 KXR44—Mount Kaala, Hawaii.  
 Delta County Coop. Telephone Co., Inc.  
 KAS80—Delta, Colo.  
 KAS81—Cederedge, Colo.  
 KAS82—Hotchkiss, Colo.

3930-C1-AL-(2)-71—American Telephone & Telegraph Co. Consent to assignment of license from American Telephone & Telegraph Co., Assignor to The Mountain States Telephone & Telegraph Co., Assignee. Stations: KOV56, Great Falls, Mont.; KOV57, Southwest of Vaughn, Mont.

## POINT-TO-POINT MICROWAVE RADIO SERVICE (NONTELEPHONE)

3877-C1-TC-(5)-71—Telephone Utilities Services Corp. Consent to transfer of control from existing stockholders of Mid-Texas Communications Systems, Inc., Transferor to: proposed stockholders of Mid-Texas Communications Systems, Inc., Transferee. (NOTE: 350,000 additional shares of Mid-Texas to be issued.) Stations: KLV63, Jonesboro, Tex.; KLV64, Copperas Cove, Tex.; KLV65, Walnut Springs, Tex.; KRW84, Nix, Tex.; KRW85, Belton, Tex.  
 3928-C1-P-71—United Video, Inc. (New), C.P. for a new station 4.75 miles southeast of Smithville, Mo., at latitude 39°19'46" N., longitude 94°32'54" W. Frequency 11,135 MHz on azimuth 339°19'.  
 3927-C1-P-71—United Video, Inc. (New), C.P. for a new station 2.5 miles east of St. Joseph, Mo., at latitude 39°44'42" N., longitude 94°45'06" W. Frequency 11,345 MHz on azimuth 345°04'.  
 3928-C1-P-71—United Video, Inc. (New), C.P. for a new station 4 miles west of Barnard, Mo., at latitude 40°10'00" N., longitude 94°53'54" W. Frequency 11,135 MHz on azimuth 340°06'.  
 3929-C1-P-71—United Video, Inc. (New), C.P. for a new station 4 miles west of Braddyville, Iowa, at latitude 40°35'18" N., longitude 95°05'55" W. Frequency 11,345 MHz on azimuth 318°03'.  
 3930-C1-P-71—United Video, Inc. (New), C.P. for a new station 1.5 miles west of Imogene, Iowa, at latitude 40°53'00" N., longitude 95°26'55" W. Frequency 11,135 MHz on azimuth 268°31'.  
 3931-C1-P-71—United Video, Inc. (New), C.P. for a new station 1.5 miles northeast of Nehawka, Nebr., at latitude 40°52'19" N., longitude 95°58'09" W. Frequency 11,345 MHz on azimuth 249°08'.  
 3932-C1-P-71—United Video, Inc. (New), C.P. for a new station 2.5 miles southeast of Cheney, Nebr., at latitude 40°41'56" N., longitude 96°33'38" W. Frequency 11,135 MHz on azimuth 276°20'.  
 3933-C1-P-71—United Video, Inc. (New), C.P. for a new station 4.5 miles southwest of Milford, Nebr., at latitude 40°44'53" N., longitude 97°09'42" W. Frequency 11,345 MHz on azimuth 257°47'.  
 3934-C1-P-71—United Video, Inc. (New), C.P. for a new station 3 miles northwest of Fairmont, Nebr., at latitude 40°40'12" N., longitude 97°37'45" W. Frequency 11,135 MHz on azimuth 283°47'.  
 3935-C1-P-71—United Video, Inc. (New), C.P. for a new station 1 mile southwest of Giltner, Nebr., at latitude 40°46'19" N., longitude 98°10'59" W. Frequency 11,345 MHz on azimuths 217°16', 273°11', and 316°05' via power split.  
 3936-C1-P-71—United Video, Inc. (New), C.P. for a new station 2 miles west-southwest of Shelton, Nebr., at latitude 40°47'43" N., longitude 98°46'08" W. Frequency 11,135 MHz on azimuth 252°34'.  
 (Informative: Applicant proposes to provide the television signal of Station WGN-TV of Chicago, Ill., to Telesis Corp. in Grand Island, Kearney, and Hastings, Nebr.)  
 The following renewal applications received for licenses expiring Feb. 1, 1971. Term: Feb. 1, 1971, to Feb. 1, 1976.  
 Texas Telephone & Telegraph Co.  
 KKK58—North of Dodge, Tex.  
 KLR49—Crockett, Tex.  
 Western TV Relay, Inc.  
 KLT90—Elk City, Okla.  
 KLF85—Weatherford, Okla.

[FR Doc. 71-1669 Filed 2-8-71; 8:45 am]

**FEDERAL HOME LOAN BANK BOARD**

[H.C. No. 87]

**WESTERN AND SOUTHERN LIFE  
INSURANCE CO.****Notice of Receipt of Application for  
Approval of Acquisition of Control  
of Mason Building, Loan and Sav-  
ings Co.**

FEBRUARY 4, 1971.

Notice is hereby given that the Federal Savings and Loan Insurance Corporation has received an application from The Western and Southern Life Insurance Co., Cincinnati, Ohio, a unitary savings and loan holding company, for approval of acquisition of control of the Mason Building, Loan and Savings Co., Mason, Ohio, an uninsured institution, under the provisions of section 408(e) of the National Housing Act, as amended (12 U.S.C. 1730a(e)), and § 584.4 of the regulations for Savings and Loan Holding Companies, said acquisition to be effected by the merger of Mason Building, Loan and Savings Co. into Eagle Savings Association, an insured subsidiary of the applicant. Comments on the proposed acquisition should be submitted to the Director, Office of Examinations and Supervision, Federal Home Loan Bank Board, Washington, D.C. 20552, within 30 days of the date this notice appears in the FEDERAL REGISTER.

[SEAL]

JACK CARTER,  
Secretary.

Federal Home Loan Bank Board.

[FR Doc.71-1755 Filed 2-8-71;8:50 am]

**FEDERAL POWER COMMISSION**

[Dockets Nos. RI63-178, RI61-178]

**ALL STAR GAS CO. AND  
GEORGE R. BROWN****Notice Accepting Agreements and  
Undertakings in Lieu of Surety Bonds**

FEBRUARY 1, 1971.

On July 22, 1970 H. A. Ells and C. P. Burton, doing business as All Star Gas Co., submitted financial data relating to Docket No. RI63-178 and requested that the agreement and undertaking filed in this proceeding on May 22, 1963 be accepted for filing as the appropriate refund assurance in lieu of the surety bond which was filed herein on February 27, 1967 in response to the Commission's "Notice of Effectiveness of Proposed Rate Changes Under Bond to Assure Refund of Excess Charges."

On December 28, 1970, George R. Brown filed a motion in Docket No. RI61-178 requesting that the agreement and undertaking he filed in this proceeding on April 3, 1961 be accepted for filing as the appropriate refund assurance in lieu of the surety bond which he herein filed on May 25, 1961 in response to the Commission's "Notice of Effectiveness of Proposed Rate Changes and Requiring Filing of Bonds to Assure Refund of Excess Charges." In support of his

request, Brown states that the Commission has accepted agreements and undertakings as the appropriate refund assurance in other increased rate suspension proceedings in which he is involved and requests similar treatment in this proceeding.

Good cause exists for accepting the agreements and undertakings filed by H. A. Ells and C. P. Burton, doing business as All Star Gas Co. and George R. Brown in these proceedings in lieu of the surety bonds previously filed.

Take notice that: The agreement and undertaking filed in Docket No. RI63-178 on May 22, 1963 is accepted for filing in lieu of the surety bond heretofore filed. The surety bond underwritten by The Travelers Indemnity Co. and filed in Docket No. RI63-178 on February 27, 1967, is discharged.

The agreement and undertaking filed in Docket No. RI61-178 on April 3, 1961, is accepted for filing in lieu of the surety bond heretofore filed. The surety bond underwritten by American General Insurance Co. and filed in Docket No. RI61-178 on May 25, 1961, is discharged.

KENNETH F. PLUMB,  
Acting Secretary.

[FR Doc.71-1730 Filed 2-8-71;8:48 am]

[Docket No. E-7592]

**ARIZONA PUBLIC SERVICE CO.****Notice of Application**

FEBRUARY 2, 1971.

Take notice that on January 8, 1971, Arizona Public Service Co. (applicant) filed an application pursuant to section 203 of the Federal Power Act seeking authority to dispose of certain electric facilities and real estate located in the State of Arizona by sale to the Salt River Project Agricultural Improvement and Power District (District).

The sales price of the facilities applicant proposes to dispose of is \$108,886 which represents the estimated original cost of the facilities as of June 30, 1970.

The facilities to be disposed of constitute the following items:

(1) A plot of land approximately 0.7 acre in area.

(2) One complete 115-kv./22-kv. substation constructed on the above plot and consisting of one 9,300-kv.-a. three-phase transformer, with 115-kv. transmission line; and 22-kv. metering equipment and tap to 22-kv. bus structure owned by applicant.

(3) Fencing, yard lights, wiring and fittings which are a part of the facilities.

Applicant represents that the facilities are presently used to receive electricity from District's transmission lines and step it down for distribution to the town of Kearny, Ariz., and they will continue to be used for this purpose after the sale.

Any person desiring to be heard or to make any protest with reference to said application should, on or before February 16, 1971, file with the Federal Power Commission, Washington, D.C. 20426, petitions or protests in accordance with the requirements of the Commission's rules of practice and procedure (18 CFR 1.8 or 1.10). All protests filed with the

Commission will be considered by it in determining the appropriate action to be taken but will not serve to make the protestants parties to the proceeding. Persons wishing to become parties to a proceeding or to participate as a party in any hearing therein must file petitions to intervene in accordance with the Commission's rules. The application is on file with the Commission and available for public inspection.

KENNETH F. PLUMB,  
Acting Secretary.

[FR Doc.71-1728 Filed 2-8-71;8:47 am]

[Docket No. RP71-91]

**GRANITE STATE TRANSMISSION, INC.****Notice of Proposed Changes in Rates  
and Charges**

FEBRUARY 2, 1971.

Take notice that Granite State Transmission, Inc. (Granite State) on January 26, 1971, tendered for filing proposed changes in its FPC Gas Tariff, Original Volume No. 1,<sup>1</sup> to become effective on March 17, 1971. The proposed rate changes would increase jurisdictional revenues by \$432,958 annually, based on volumes, for the 12-month period ended September 30, 1970, as adjusted.

Granite State in its filing claims the need for a rate of return of 7.72 percent and states that the proposed changes in its rates are designed to recoup only the effect of an increase in the cost of gas purchased from Tennessee Gas Pipeline Co. (Tennessee) resulting from the latter's rate filing in Docket No. RP71-6. The Commission by its order issued October 13, 1970, suspended Tennessee's rate increase until March 17, 1971. Granite State requests that the proposed rate changes become effective, without suspension, on March 17, 1971, the same day as Tennessee's rate increase is to be made effective.

Copies of this filing were served on Granite State's jurisdictional customer and interested State commissions.

Any person desiring to be heard or to make any protest with reference to said application should on or before February 17, 1971, file with the Federal Power Commission, Washington, D.C. 20426, petitions to intervene or protests in accordance with the requirements of the Commission's rules of practice and procedure (18 CFR 1.8 or 1.10). All protests filed with the Commission will be considered by it in determining the appropriate action to be taken but will not serve to make protestants parties to the proceeding. Persons wishing to become parties to a proceeding or to participate as a party in any hearing therein must file petitions to intervene in accordance with the Commission's rules. The application is on file with the Commission and available for public inspection.

KENNETH F. PLUMB,  
Acting Secretary.

[FR Doc.71-1729 Filed 2-8-71;8:47 am]

<sup>1</sup> First Revised Sheets Nos. 2, 3, 18, 21, and 51; Second Revised Sheets Nos. 5 and 6; Third Revised Sheets Nos. 4, 7, 8, and 9.

[Docket No. CP71-191]

**MONTANA-DAKOTA UTILITIES CO.****Notice of Application**

FEBRUARY 1, 1971.

Take notice that on January 27, 1971, Montana-Dakota Utilities Co. (applicant), 400 North Fourth Street, Bismarck, ND 58501, filed in Docket No. CP71-191 an application pursuant to section 7(c) of the Natural Gas Act as implemented by § 157.7(c) of the regulations under said Act, for a certificate of public convenience and necessity authorizing the construction, during the 12-month period beginning April 1, 1971, and operation of certain natural gas sales and transportation facilities to enable applicant to make sales of gas to existing distributors, to make direct sales of natural gas to consumers located outside franchise areas and to make miscellaneous rearrangements of existing facilities, all as more fully set forth in the application which is on file with the Commission and open to public inspection.

The purpose of the certificate requested herein is to augment applicant's ability to supply, with the least possible delay, the natural gas requirements of its distributors in existing market areas and of small direct sales customers located in areas outside the franchise areas of natural gas distributors. Applicant states that the deliveries to any one distributor or consumer through the facilities proposed herein will not exceed 100,000 Mcf of natural gas annually and this gas will not be used by the distributor or consumer for boiler fuel purposes.

The total cost of the natural gas facilities proposed herein is not to exceed \$300,000, which cost, applicant states, will be financed with internally generated funds.

Any person desiring to be heard or to make any protest with reference to said application should on or before February 22, 1971, file with the Federal Power Commission, Washington, D.C. 20426, a petition to intervene or a protest in accordance with the requirements of the Commission's rules of practice and procedure (18 CFR 1.8 or 1.10) and the regulations under the Natural Gas Act (18 CFR 157.10). All protests filed with the Commission will be considered by it in determining the appropriate action to be taken but will not serve to make the protestants parties to the proceeding. Any person wishing to become a party to a proceeding or to participate as a party in any hearing therein must file a petition to intervene in accordance with the Commission's rules.

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 without further notice before the Commission on this application if no petition to intervene is filed within the time required herein, if the Commission on its own review of the matter finds that a grant of

the certificate is required by the public convenience and necessity. If a petition for leave to intervene is timely filed, or if the Commission on its own motion believes that a formal hearing is required, further notice of such hearing will be duly given.

Under the procedure herein provided for, unless otherwise advised, it will be unnecessary for applicant to appear or be represented at the hearing.

KENNETH F. PLUMB,  
Acting Secretary.

[FR Doc. 71-1731 Filed 2-8-71; 8:48 am]

[Docket No. CP70-69, etc.]

**NORTHERN NATURAL GAS CO. ET AL.****Order Reopening Proceedings and Denying Motion To Sever**

FEBRUARY 1, 1971.

These proceedings have been held in abeyance since November 27, 1970, pursuant to our order of that date. In his initial decision of October 26, 1970, in these proceedings, Presiding Examiner Howell Purdue had concluded that the Northern applications, and other applications related to them, all of which relate to the importation of gas from Canada, should be denied. Shortly before that date, the decision of the National Energy Board of Canada, denying without prejudice related export applications, had been made known. Thereafter, Northern stated that it would file updated applications with the NEB and that it would offer further testimony to supplement the FPC record. In the circumstances, we concluded that the filing of exceptions to the October 26 decision, within our usual time frame, would be untimely and unproductive and we accordingly ordered that the proceedings be held in abeyance.

On January 4, 1971, Northern moved to reopen the proceedings. In its motion, Northern states that it has filed its updated applications with the NEB, and it outlines the further testimony which it proposes to offer in these proceedings. Northern asks that we order the proceedings reopened; that we limit their scope; that early procedural dates be established; and that the initial decision procedure be omitted.

Answers have been filed by the Montana-Dakota Utilities Co., Trans-Canada, Montana Power, High Crest Oils, and Staff. While none opposes reopening, Trans-Canada, Montana Power, and the Staff all argue that the proceedings need not and should not be expedited to the extent that Northern urges. They contend that such expedition would foreclose the development of an adequate record, and that it is furthermore unnecessary because Northern's project awaits not only FPC approval but NEB approval as well. NEB proceedings have not yet commenced. Staff, endorsed by Trans-Canada, thus presents alternative and later dates, and strongly urges that we not omit an initial decision. Montana Power asks for oral argument.

We regard Northern's proposal as one of major importance, and we earlier observed that "we thus share the desire to proceed with it with particular expedition". But precisely because the proposal is of such importance, we believe it would be unwise to adopt short cuts to our usual procedures, unless it is clearly essential. We think it is not now essential. The proceedings should be reopened, and the earliest reasonable dates for the submission of Northern's testimony and for the resumption of hearings should be fixed. We leave to the Examiner the fixing of such dates, following such conferences, if any, with the parties as he may deem appropriate. An opportunity must be afforded the parties to submit rebuttal testimony, if they choose, and that matter too we leave to the Examiner. Furthermore, in light of his decision of October 26, 1970, we consider that a further initial decision, based on the record in the reopened proceedings and supplementing the earlier decision, would be of particular assistance both to the parties and to us. Accordingly, we decline to omit the initial decision procedure.

As to the scope of the reopened proceeding, we believe that Northern, High Crest Oils, Inc., and Montana-Dakota Utilities Co. should be permitted to present testimony on any developments pertinent to the proceeding which have occurred since June 5, 1970, on which date the earlier hearings were concluded. We agree with the suggestions of the Staff and of Montana Power that Northern should be asked to present testimony (1) showing the incremental unit cost of service for the Canadian project, assuming no Montana facilities, (2) concerning the current availability of Canadian gas for Northern's project, and (3) concerning Northern's Montana Purchase and Resale Agreement of October 21, 1970.

On January 11, 1971, Montana Power moved that we sever from these proceedings the High Crest application and so much of the Northern application as proposes the purchase, transportation, export, import, and resale of Montana gas. Montana Power argues that the Montana issues are ripe for decision now, because Northern proposes to rest on the present record as to Montana gas, and its position has been that the Canadian proposal can stand alone, without Montana gas. The motion is opposed by all who have answered it—Northern, High Crest Oils, and Staff. Each points out, and we agree, that the Montana portion of Northern's project is an integral part of Northern's overall plan. We cannot hope to decide any portion of this complex case intelligently unless all of its aspects are before us at once. Moreover, we doubt that the severance, which Montana Power seeks in the interest of expedition, would result in a significant gain in time.

We think it premature for us to decide now whether oral argument should be granted. We deny Montana Power's request, without prejudice to its renewal by any party at a later date.

The Commission finds: Further hearings in these proceedings would be in the public interest.

The Commission orders:

(A) These proceedings are hereby reopened, and a further public hearing before the Presiding Examiner shall be held in Washington, D.C., at such early date as may, in his discretion, be feasible. At such reopened hearings, evidence may be presented by Northern, by High Crest Oils, Inc., and by Montana-Dakota Utilities Co. on any developments pertinent to the proceedings which have occurred since June 5, 1970. At such hearings, Northern shall present evidence showing the incremental unit cost of service for the Canadian project assuming no Montana facilities, concerning the current availability of Canadian gas for Northern's project, and concerning Northern's Montana Purchase and Resale Agreement of October 21, 1970. Upon the completion of such hearings, the Examiner shall issue an initial decision, supplementing his initial decision of October 26, 1970, in these proceedings. All parties will be entitled to file exceptions and replies thereto in accordance with the provisions of § 1.31 of our rules of practice and procedure.

(B) Except to the extent herein granted, Northern's motion of January 4, 1971, is denied.

(C) The motion of the Montana Power Co. of January 11, 1971, to sever proceedings, is denied.

(D) Oral argument is denied, without prejudice.

By the Commission.

[SEAL] KENNETH F. PLUMB,  
Acting Secretary.

[FR Doc.71-1723 Filed 2-8-71; 8:47 am]

## FEDERAL RESERVE SYSTEM BANCOHIO CORP.

### Notice of Application for Approval of Acquisition of Shares of Bank

Notice is hereby given that application has been made, pursuant to section 3(a)(3) of the Bank Holding Company Act of 1956 (12 U.S.C. 1842(a)(3)), by Bancohio Corp., which is a bank holding company located in Columbus, Ohio, for prior approval by the Board of Governors of the acquisition by applicant of 80 percent or more of the voting shares of The Citizens Banking Co., Perrysburg, Ohio.

Section 3(c) of the Act provides that the Board shall not approve:

(1) Any acquisition or merger or consolidation under section 3 which would result in a monopoly, or which would be in furtherance of any combination or conspiracy to monopolize or to attempt to monopolize the business of banking in any part of the United States, or

(2) Any other proposed acquisition or merger or consolidation under section 3 whose effect in any section of the country may be substantially to lessen competition, or to tend to create a monopoly, or which in any other manner would be in

restraint of trade, unless the Board finds that the anticompetitive effects of the proposed transaction are clearly outweighed in the public interest by the probable effect of the transaction in meeting the convenience and needs of the community to be served.

Section 3(c) further provides that, in every case, the Board shall take into consideration the financial and managerial resources and future prospects of the company or companies and the banks concerned, and the convenience and needs of the community to be served.

Not later than thirty (30) days after the publication of this notice in the FEDERAL REGISTER, comments and views regarding the proposed acquisition may be filed with the Board. Communications should be addressed to the Secretary, Board of Governors of the Federal Reserve System, Washington, D.C. 20551. The application may be inspected at the office of the Board of Governors or the Federal Reserve Bank of Cleveland.

By order of the Board of Governors,  
February 3, 1971.

[SEAL] KENNETH A. KENYON,  
Deputy Secretary.

[FR Doc.71-1716 Filed 2-8-71; 8:47 am]

## COLORADO CNB BANKSHARES, INC.

### Notice of Application for Approval of Acquisition of Shares of Bank

Notice is hereby given that application has been made, pursuant to section 3(a)(3) of the Bank Holding Company Act of 1956 (12 U.S.C. 1842(a)(3)), by Colorado CNB Bankshares, Inc., which is a bank holding company located in Denver, Colo., for prior approval by the Board of Governors of the acquisition by applicant of at least 80 percent of the voting shares of First National Bank of Sterling, Sterling, Colo.

Section 3(c) of the Act provides that the Board shall not approve:

(1) Any acquisition or merger or consolidation under section 3 which would result in a monopoly, or which would be in furtherance of any combination or conspiracy to monopolize or to attempt to monopolize the business of banking in any part of the United States, or

(2) Any other proposed acquisition or merger or consolidation under section 3 whose effect in any section of the country may be substantially to lessen competition, or to tend to create a monopoly, or which in any other manner would be in restraint of trade, unless the Board finds that the anticompetitive effects of the proposed transaction are clearly outweighed in the public interest by the probable effect of the transaction in meeting the convenience and needs of the community to be served.

Section 3(c) further provides that, in every case, the Board shall take into consideration the financial and managerial resources and future prospects of the company or companies and the banks concerned, and the convenience and needs of the community to be served.

Not later than thirty (30) days after the publication of this notice in the FEDERAL REGISTER, comments and views regarding the proposed acquisition may be filed with the Board. Communications should be addressed to the Secretary, Board of Governors of the Federal Reserve System, Washington, D.C. 20551. The application may be inspected at the office of the Board of Governors or the Federal Reserve Bank of Kansas City.

By order of the Board of Governors,  
February 3, 1971.

[SEAL] KENNETH A. KENYON,  
Deputy Secretary.

[FR Doc.71-1717 Filed 2-8-71; 8:47 am]

## SECURITIES AND EXCHANGE COMMISSION

[70-4975]

### COLUMBIA GAS SYSTEM, INC.

#### Notice of Proposed Issue and Sale of Debentures at Competitive Bidding

FEBRUARY 3, 1971.

Notice is hereby given that the Columbia Gas System, Inc. (Columbia), 120 East 41st Street, New York, NY 10017, a registered holding company, has filed a declaration with this Commission pursuant to the Public Utility Holding Company Act of 1935 (Act), designating sections 6 and 7 of the Act and Rule 50 promulgated thereunder as applicable to the proposed transaction. All interested persons are referred to the declaration, which is summarized below, for a complete statement of the proposed transaction.

Columbia proposes to issue and sell, subject to the competitive bidding requirements of Rule 50 under the Act, \$75 million principal amount of ----- percent Debentures, Series due March 1996. The interest rate of the debentures (which will be a multiple of 1/8 of 1 percent) and the price, exclusive of accrued interest, to be paid to Columbia (which will be not less than 98 1/2 percent nor more than 101 1/2 percent of the principal amount thereof) will be determined by the competitive bidding. The debentures will be issued under an indenture between Columbia and Morgan Guaranty Trust Company of New York, trustee, dated as of June 1, 1961, as heretofore supplemented by various indentures and as to be further supplemented by a 16th supplemental indenture to be dated as of March 1, 1971. Columbia will not have the right to redeem any of the debentures prior to March 1, 1976, directly or indirectly, with borrowed funds, or in anticipation of funds to be borrowed, having an effective annual interest cost to Columbia of less than the effective annual interest cost of the debentures to Columbia.

The net proceeds from the sale of the debentures will be added to the general funds of Columbia and together with funds then available and funds to be

generated from operations, will be used by Columbia to finance, among other things, part of the cost of its subsidiary companies' 1971 construction program, estimated at \$200 million.

It is stated that no State or Federal commission, other than this Commission, has jurisdiction over the proposed transaction. A statement of the fees, commissions, and expenses related to the proposed transaction is to be filed by amendment.

Notice is further given that any interested person may, not later than February 23, 1971, request in writing that a hearing be held on such matter, stating the nature of his interest, the reasons for such request, and the issues of fact or law raised by said declaration which he desires to controvert; or he may request that he be notified if the Commission should order a hearing thereon. Any such request should be addressed: Secretary, Securities and Exchange Commission, Washington, D.C. 20549. A copy of such request should be served personally or by mail (airmail if the person being served is located more than 500 miles from the point of mailing) upon the declarant at the above-stated address, and proof of service (by affidavit or, in case of an attorney at law, by certificate) should be filed with the request. At any time after said date, the declaration, as filed or as it may be amended, may be permitted to become effective as provided in Rule 23 of the general rules and regulations promulgated under the Act, or the Commission may grant exemption from its rules as provided in Rules 20(a) and 100 thereof or take such other action as it may deem appropriate. Persons who request a hearing or advice as to whether a hearing is ordered will receive notice of further developments in this matter, including the date of the hearing (if ordered) and any postponements thereof.

For the Commission, by the Division of Corporate Regulation, pursuant to delegated authority.

[SEAL] ORVAL L. DuBOIS,  
Secretary.

[FR Doc. 71-1721 Filed 2-8-71; 8:47 am]

[37-67]

### EASTERN UTILITIES ASSOCIATES ET AL.

#### Notice of Proposed Organization and Conduct of Business of Subsidiary Service Company and Related Transactions

FEBRUARY 3, 1971.

In the matter of Eastern Utilities Associates, Post Office Box 2333, Boston, MA 02107; Blackstone Valley Electric Co., Post Office Box 1111, Lincoln, RI 02865; Brockton Edison Co., 36 Main Street, Brockton, MA 02403; Fall River Electric Light Co., 85 North Main Street, Fall River, MA 02722; and Montaup Electric Co., Post Office Box 391, Fall River, MA 02722.

Notice is hereby given that Eastern Utilities Associates (EUA), a registered holding company, and its electric utility subsidiary companies, Blackstone Valley Electric Co. (Blackstone), Brockton Edison Co. (Brockton), Fall River Electric Light Co. (Fall River), and Montaup Electric Co. (Montaup), have filed a joint application-declaration, and an amendment thereto, with this Commission pursuant to the Public Utility Holding Company Act of 1935 (Act), designating sections 6(a), 7, 9(a), 10, 12 (c) and (f), and 13(b) of the Act and Rules 40(b), 42(b)(2), 50(a)(4), and 86 to 94, inclusive, promulgated thereunder as being applicable to the proposed transactions. All interested persons are referred to the said joint application-declaration, as amended, which is summarized below, for a complete statement of the proposed transactions.

EUA owns all of the outstanding common stocks of Blackstone, Brockton, and Fall River, and the latter three companies together own all of the outstanding permanent securities of Montaup. Most of the electric power required by the EUA System is supplied by Montaup. The electric utility companies in the EUA System operate in Massachusetts and Rhode Island, and for 1969 the system reported consolidated gross operating revenues of \$48,354,868. The system management, planning, coordinating, and operating services required by EUA and its subsidiaries, in addition to the functions performed by their respective employees, presently are performed by officers and other employees of EUA and Stone & Webster Management Consultants, Inc. (S&WMC).

The personnel of EUA consist of its president, who devotes half of his working time to EUA System matters and the balance to a law firm, which serves principally nonaffiliate clients but one of whose partners does some local tax work for one EUA subsidiary; two vice presidents, one of whom spends three-fourths of his time on the business of Montaup and receives three-fourths of his total compensation from Montaup and the balance from EUA; its secretary-treasurer, who spends half of his working time on financial work for EUA, a small amount of his time as chairman of the board of Fall River, and the balance on outside investment counseling; a full-time engineering assistant; and the secretary to the president, who performs only minimal functions for EUA companies. The current costs of operation of EUA, annualized on the basis of present expenditure levels, are estimated at \$933,000, as follows, and none of such expenses has heretofore been charged to EUA's subsidiary companies:

Officers' and employees' salaries and related expenses.....	\$114,000
Office rentals—paid to S&WMC....	4,000
Advisory services from S&WMC—	
Fees .....	12,000
Out-of-pocket expenses.....	1,500
Corporate maintenance expenses, transfer agent fees, taxes, etc.	101,500
Interest and other fixed charges....	700,000
<b>Total expenses.....</b>	<b>933,000</b>

Personnel in the Boston, Mass., and New York, N.Y., offices of S&WMC ("S&W(Boston)" and "S&W(New York)"), respectively) perform a broad range of advisory services including capacity planning and other engineering, business and technical advisory services for EUA System companies. S&W(Boston) has nine employees who perform services solely for EUA System companies, and S&W(New York) has approximately 212 employees, who serve EUA companies, and many other clients. EUA companies pay S&WMC fixed fees plus out-of-pocket expenses for these services. On an annual basis, EUA presently is paying S&WMC fees of \$12,000 and expenses of \$1,500 and operating subsidiary companies pay S&WMC aggregate fees of \$180,000 and expenses of \$4,000. The application-declaration states that the amounts of such fees and expenses which may be separately attributed to S&W(Boston) and S&W(New York) cannot be determined from EUA System records. However, in 1969 S&W(Boston) expended 6,696 man-hours of professional and technical labor on EUA System matters, and S&W(New York) expended 5,271 man-hours of such labor on EUA System business.

The applicants-declarants propose to centralize the services heretofore performed by personnel of EUA and S&W(Boston) in a new corporation, EUA Service Corp. (Service Corp.), organized under the laws of Massachusetts as a wholly owned subsidiary company of EUA. Service Corp. would take over all of the officers and other employees of EUA and S&W(Boston), together with related office space, furnishings and equipment. Existing contracts for services with S&WMC would be terminated, and Service Corp. would enter into a new contract with S&WMC pursuant to which S&W(New York) would furnish EUA companies with services relating principally to special and nonrecurring problems, which would supplement the services to be performed for such companies on a continuing basis by Service Corp. All services to be procured from S&WMC would be purchased by Service Corp. and thereafter billed out to associate companies in accordance with cost allocation procedures set forth hereinafter.

As a consequence of these changes, there would be transferred to Service Corp.: (1) Salaries and other operating expenses of EUA approximating \$119,500 per annum, (2) all of the costs of operation of S&W(Boston) of approximately \$110,000 per annum, and salaries and related expenses of Montaup totaling \$36,000. As a result of the absorption by Service Corp. of the functions of S&W(Boston), the aggregate service fees to be charged by S&WMC to Service Corp. for services rendered to EUA System companies under the proposed new contract would be reduced from an annual rate of \$192,000 to \$102,000, and the out-of-pocket expenses relating to such services are estimated at \$5,500 per annum.

It is estimated that the expenses of Service Corp. for its first full year of

operation would amount to approximately \$380,000 as follows:

Salaries and related expenses.....	\$237,000
Office and other rentals.....	21,000
Depreciation and amortization.....	2,500
Service fees and expenses—S&WMC.....	107,500
Interest on long-term notes payable to EUA.....	7,000
Miscellaneous expenses.....	5,000
Total operating costs.....	380,000

The application-declaration states that all services would be performed by Service Corp. for associate companies at cost and that Service Corp.'s costs of operation would be allocated among associate companies on the basis of benefits conferred and in a fair and equitable manner. Personnel of Service Corp. would maintain time reports showing the amounts of time each officer and other nonclerical employee devotes to performing services for particular associate companies or Service Corp., and for groups of associate companies. Direct labor charges would be allocated on the basis of such time reports. Other direct expenses, such as traveling and living-out expenses, which can be identified with particular servicing transactions, or which are incurred for particular associate companies or Service Corp. and for groups of associate companies would be charged directly to such companies. Any portion of the advisory fees paid by Service Corp. to S&WMC, which would be identified by S&WMC as relating to particular servicing transactions, would similarly be charged directly to associate companies, or to Service Corp. if applicable. Other expenses of Service Corp., including any portion of the fees of S&WMC not so identified and the charges to Service Corp. for maintenance of its corporate existence, would be treated as overhead expenses and allocated among associate companies in proportion to direct labor charges.

Service Corp.'s authorized capital will consist of 5,000 shares of common stock of \$10 par value per share and \$500,000 aggregate principal amount of long-term, unsecured notes. In order to provide its initial capital requirement of \$101,000, it is proposed that Service Corp. issue and sell to EUA for cash, and EUA acquire, 100 shares of its authorized but unissued capital stock at the aggregate par value thereof of \$1,000 and \$100,000 principal amount of notes at the aggregate principal amount thereof. The notes will mature 20 years from the date the first of such notes is issued, will be prepayable at any time without premium and will bear interest at the commercial bank prime rate of interest in effect from time to time at The First National Bank of Boston, Boston, Mass., adjusted as of the effective date of any change in such rate. This capital will be expended to purchase office furniture and equipment for not more than \$25,000, to pay organization expenses estimated at \$10,000, and to provide working capital of approximately \$66,000.

It is further proposed that Service Corp. issue and sell to EUA for cash and EUA acquire, during the 5-year period

commencing with the effective date of the Commission's order herein, additional amounts of long-term unsecured notes, carrying the same terms and provisions as the notes to be initially issued: *Provided*, That the maximum principal amount of all such notes to be at any one time outstanding, including the notes to be initially issued, shall not exceed \$500,000: *And provided further*, That Service Corp. will at all times maintain its aggregate capital, including the notes, at not exceeding an amount equal to the sum of its depreciated fixed assets, plus 2 months' operating expenses, plus prepayments and petty-cash working funds.

The future course of Service Corp.'s organization and operations will depend upon the outcome of a proceeding, now pending before this Commission, in which it is proposed that the electric utility subsidiary companies of EUA and New England Electric System (NEES), another registered holding company, and New England Power Service Co. (NEPSCO), the subsidiary service company of NEES, and Boston Edison Co., a nonaffiliated electric utility company, become the subsidiary companies of a new registered holding company, Eastern Electric Energy System (EEES), pursuant to an amended agreement dated June 11, 1968 (Plan) (Holding Company Act Release 16245, dated Dec. 16, 1968). Under the terms of the Plan, EUA and NEES would cease to exist, and the servicing organization and functions of Service Corp. would be absorbed by NEPSCO which would service all companies in the EEES System. The services performed for the EUA companies by S&W (New York), would be phased out within a year. If the Plan is not approved by this Commission, the organization and operations of Service Corp. will be expanded so as to take over as many of the services now performed by S&W (New York) as is feasible, with the ultimate objective of making the EUA System, as soon as practicable, as self-sufficient and independent as is practicable. In such an event, EUA would also take steps to assure that any future commitments by EUA System companies (including Service Corp.) for service, sales or construction contracts with outside suppliers will be entered into under competitive conditions to the extent practicable.

The applicants-declarants propose that officers and other employees of Service Corp. may serve as officers and directors of associate companies and that the directors and officers of Service Corp. may be selected without regard to whether interlocking positions between Service Corp. and associate companies result: *Provided, however*, That none of such officers or other employees of Service Corp. would receive compensation from any system company other than Service Corp. It is further proposed that at least one officer of each EUA System company and of Service Corp. become a director of Service Corp.

The applicants-declarants represent that the proposed organization and conduct of business of Service Corp. will not of themselves be the cause of any appli-

cation to any Federal or State regulatory body for an increase in the rates charged to utility consumers by any associate company. However, Service Corp.'s charges to associate operating companies for services rendered will be included in the cost of utility service or in plant accounts of such companies as appropriate in any future rate proceeding.

The application-declaration states that the Department of Public Utilities of Massachusetts has general supervision over transactions between electric utility companies and their affiliated companies. The proposed service contract between Service Corp. and Blackstone is required to be filed with the Division of Public Utilities and Carriers of the Department of Public Regulation of Rhode Island, which also has jurisdiction over any payments made under such contract. However, no prior consent or approval of any State commission or Federal commission, other than this Commission, is required in respect of the proposed transactions. The expenses incurred, or to be incurred, in connection with the proposed transactions will be paid by Service Corp. in an amount estimated at \$10,000.

The applicants-declarants further request that the said joint application-declaration, as amended or as it may be further amended, be granted and permitted to become effective as of January 1, 1971, subject to the terms and conditions prescribed in Rule 24 promulgated under the Act and to the following additional terms and conditions to which the applicants-declarants have expressly consented.

1. No change in the organization of Service Corp., the type and character of the companies to be serviced, the method of allocating costs among the system companies, or the scope or character of services to be rendered, shall be made unless and until Service Corp. shall first have given the Commission written notice of such proposed change not less than 60 days prior to the proposed effectiveness of any such change. If, upon the receipt of any such notice, the Commission within the 60-day period shall notify Service Corp. that a question exists as to whether the aforesaid proposed change is consistent with the provisions of section 13 of the Act, or of any rule, regulation, or order thereunder, the proposed change shall not become effective unless and until Service Corp. shall have filed with the Commission an appropriate declaration with respect to such proposed change, and the Commission shall have permitted such declaration to become effective.

2. In the event that the operation of Service Corp.'s cost allocation method does not result in a fair and equitable allocation of its costs among associate companies, the Commission reserves the right to require, after notice and opportunity for hearing, prospective adjustments, and, to the extent that it appears feasible and equitable, retroactive adjustments of such cost allocations.

3. Jurisdiction is reserved by the Commission to take such further action as may be necessary or appropriate to carry

out the provisions of section 13 of the Act and the rules, regulations, and orders thereunder.

Notice is further given that any interested person may, not later than March 4, 1971, request in writing that a hearing be held on the above-entitled matter, stating the nature of his interest, the reasons for such request, and the issues of fact or law raised by the said amended joint application-declaration which he desires to controvert; or he may request that he be notified if the Commission should order a hearing thereon. Any such request should be addressed: Secretary, Securities and Exchange Commission, Washington, D.C. 20549. A copy of such request should be served personally or by mail (airmail if the person being served is located more than 500 miles from the point of mailing), upon the applicants-declarants at the above-stated address, and proof of service (by affidavit or in case of an attorney at law, by certificate) should be filed with the request. At any time after said date, the said joint application-declaration, as filed and amended, or as it may be further amended, may be granted and permitted to become effective in the manner provided by Rule 23 of the general rules and regulations promulgated under the Act, or the Commission may grant exemption from such rules as provided in Rules 20(a) and 100 thereof or take such other action as it may deem appropriate. Persons who request a hearing or advice as to whether a hearing is ordered will receive notice of further developments in this matter, including the date of the hearing (if ordered) and any postponements thereof.

For the Commission, by the Division of Corporate Regulation, pursuant to delegated authority.

[SEAL] ORVAL L. DUBOIS,  
Secretary.

[FR Doc. 71-1722 Filed 2-8-71; 8:47 am]

## SMALL BUSINESS ADMINISTRATION

[License No. 07/15-5025]

### POOLED RESOURCES INVESTING IN MINORITY ENTERPRISES, INC.

#### Notice of Application for License as Minority Enterprise Small Business Investment Company

An application for a license to operate as a minority enterprise small business investment company (MESBIC) under the provisions of the Small Business Investment Act of 1958, as amended (15 U.S.C. 661 et seq.) (Act), has been filed by Pooled Resources Investing in Minority Enterprises, Inc. (PRIME), (applicant) with the Small Business Administration (SBA) pursuant to § 107.102 of the SBA regulations governing small business investment companies (13 CFR Part 107; 33 F.R. 326).

The officers and directors of the applicant are as follows:

James F. Hill, 11421 Coyle Road, Detroit, MI 48227, President, General Manager.  
George T. Etheridge, 15102 Fox Road, Detroit, MI 48239, Secretary, Director.  
John W. Bingham, 19443 Stoepe Avenue, Detroit, MI 48221, Director.  
C. Dwight Brooks, 3930 West Orchard Hill Drive, Bloomfield Hills, MI 48013, Director.  
Walter E. Douglas, Sr., 20035 Lichfield, Detroit, MI 48221, Director.  
Samuel C. Gardner, 18466 Woodingham Road, Detroit, MI 48221, Director.  
Don K. Harrison, 17410 Mendota, Detroit, MI 48221, Director.  
Thomas M. Higginbotham, 18975 Lauder, Detroit, MI 48235, Director.  
John F. McCormick, 1700 Severn Road, Grosse Pointe Woods, MI 48236, Director.  
John W. Paynter, 1672 North Renaud Road, Grosse Pointe Woods, MI 48236, Director.  
Howard F. Sims, 1317 Joliet Place, Detroit, MI 48211, Director.  
Robert C. White, 32742 Friar Tuck Lane, Birmingham, MI 48010, Director.

The applicant, a Michigan corporation with its principal place of business located at 2990 West Grand Boulevard, Detroit, MI 48202, will begin operations with \$302,500 of paid-in capital and surplus, consisting of 11,250 shares of common stock, issued at \$10 per share to four stockholders, and a contribution to capital in the amount of \$190,000 made by the Economic Development Corporation of Greater Detroit, 6560 Cass Avenue, Detroit, MI 48202.

The only stockholders owning 10 percent or more of applicant's common stock are Ford Motor Co., Dearborn, Mich., and Burroughs Corp., Milwaukee at Third Avenue, Detroit, MI.

Applicant will not concentrate its investments in any particular industry but will invest in diversified enterprises. According to the company's stated investment policy, it is to be licensed solely for the purpose of providing assistance which will contribute to a well-balanced national economy by facilitating the acquisition or maintenance of ownership of small business concerns by individuals whose participation in the free enterprise system is hampered because of social or economic disadvantages.

Matters involved in SBA's consideration of the applicant include the general business reputation and character of the proposed owners and management, and the probability of successful operation of the applicant under such management, including adequate profitability and financial soundness, in accordance with the Act and SBA Regulations.

Any interested person may, not later than 10 days from the date of publication of this notice, submit to SBA, in writing, relevant comments on the proposed MESBIC. Any such communication should be addressed to the Associate Administrator for Investment, Small Business Administration, 1441 L Street NW., Washington, DC 20416.

A copy of this notice shall be published in a newspaper of general circulation in Detroit, Mich.

A. H. SINGER,  
Associate Administrator  
for Investment.

JANUARY 27, 1971.

[FR Doc. 71-1711 Filed 2-8-71; 8:46 am]

## INTERSTATE COMMERCE COMMISSION

### FOURTH SECTION APPLICATION FOR RELIEF

FEBRUARY 4, 1971.

Protests to the granting of an application must be prepared in accordance with § 1100.40 of the general rules of practice (49 CFR 1100.40) and filed within 15 days from the date of publication of this notice in the FEDERAL REGISTER.

#### LONG-AND-SHORT HAUL

FSA No. 42126—Potatoes from Parma, Colo. Filed by Western Trunk Line Committee, agent (No. A-2636), for interested rail carriers. Rates on potatoes, fresh frozen or cooked frozen, with or without meat ingredients, in carloads, as described in the application, from Parma, Colo., to points in western trunkline territory.

Grounds for relief—Market competition, short-line distance formula and grouping.

Tariff—Supplement 57 to Western Trunk Line Committee, agent, tariff ICC A-4674.

By the Commission.

[SEAL] ROBERT L. OSWALD,  
Secretary.

[FR Doc. 71-1758 Filed 2-8-71; 8:50 am]

[Notice 643]

### MOTOR CARRIER TRANSFER PROCEEDINGS

FEBRUARY 4, 1971.

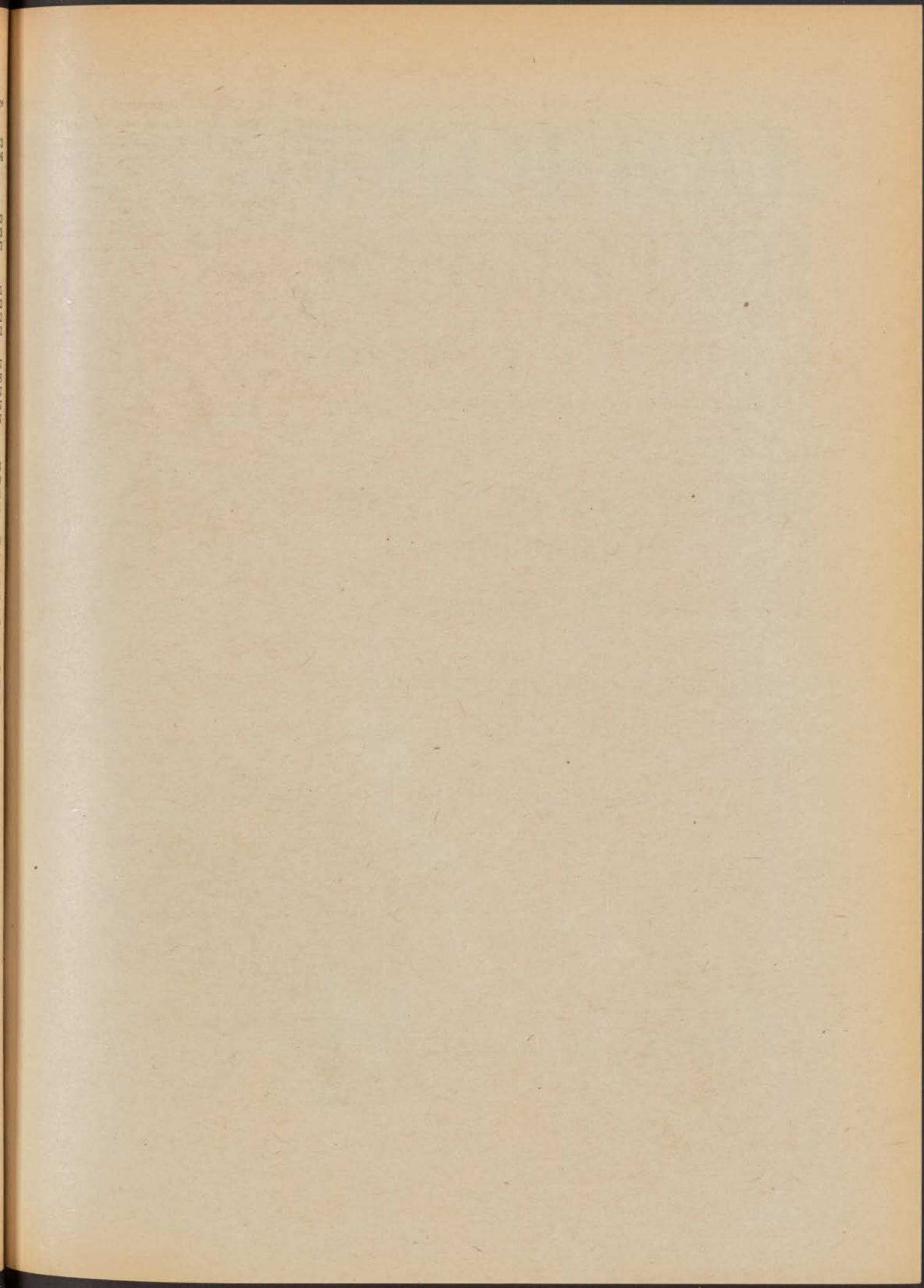
Synopses of orders entered pursuant to section 212(b) of the Interstate Commerce Act, and rules and regulations prescribed thereunder (49 CFR Part 1132), appear below:

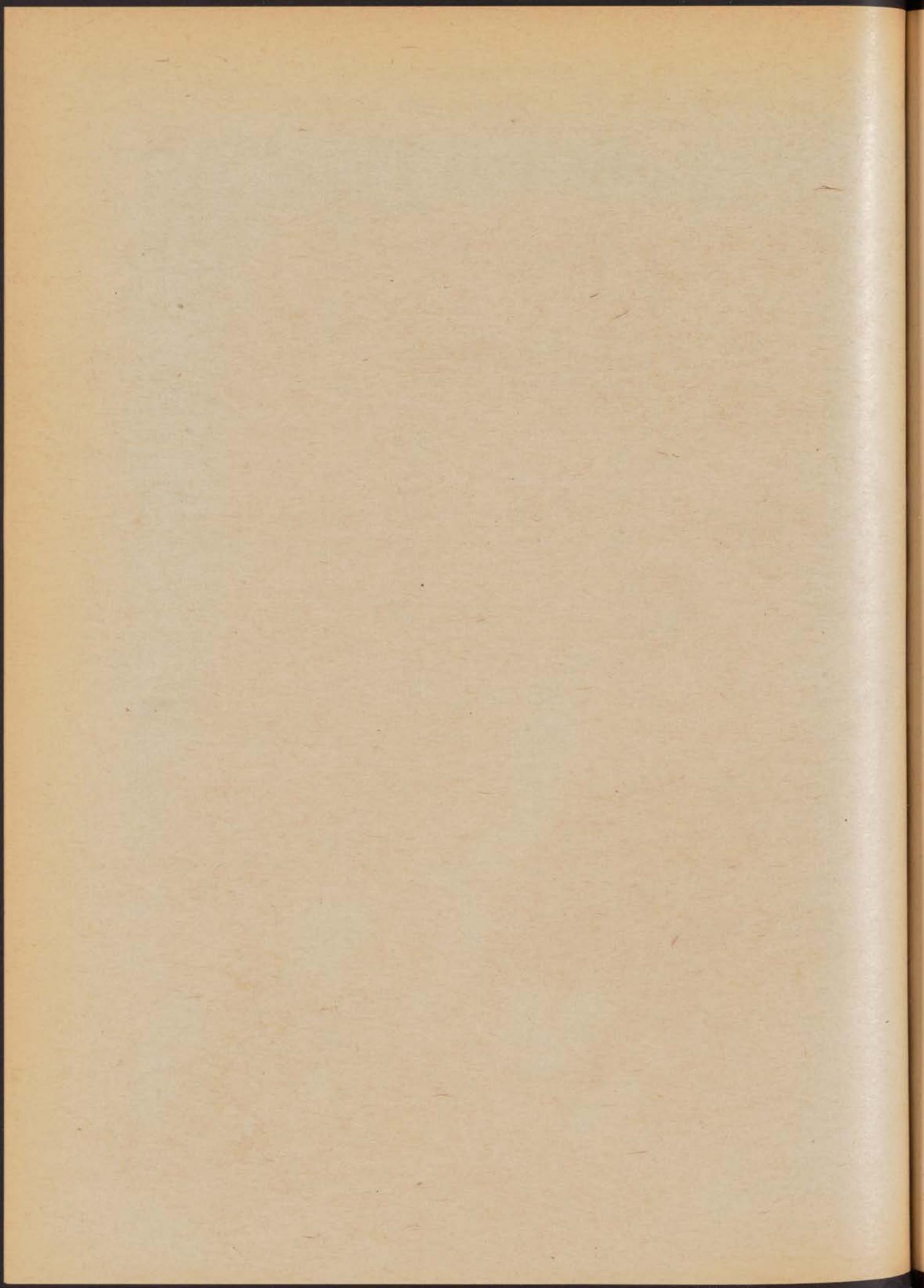
As provided in the Commission's special rules of practice any interested person may file a petition seeking reconsideration of the following numbered proceedings within 20 days from the date of publication of this notice. Pursuant to section 17(8) of the Interstate Commerce Act, the filing of such a 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-72609. By order of January 28, 1971, the Motor Carrier Board approved the transfer to R.V.J., Inc., Leominster, Mass., of certificate of registration No. MC-96727 (Sub-No. 1) issued October 17, 1963, to William E. Connors, doing business as Connors Motorfrate, Fitchburg, Mass., evidencing a right to engage in transportation in interstate commerce as described in irregular route common carrier certificate No. 1767 dated January 1, 1962, issued by the Massachusetts Department of Public Utilities. Jeanne M. Hession, 5 Potomac Street, Dorchester, MA 02122, attorney for transferee. Robert B. Bowman, 280 Main Street, Fitchburg, MA, attorney for transferor.



<b>28 CFR</b>	Page	<b>41 CFR—Continued</b>	Page	<b>43 CFR—Continued</b>	Page
0	2601	9-9	1894	<b>PUBLIC LAND ORDERS—Continued</b>	
<b>29 CFR</b>		101-26	2600	5012	1533
4	1893	114-1	2600	5013	1896
50	1893	114-43	2601		
60	2462	114-47	2601	<b>45 CFR</b>	
70	1893			<b>PROPOSED RULES:</b>	
1601	2506	<b>42 CFR</b>		175	2403
<b>PROPOSED RULES:</b>		481	2601, 2602	176	2403
1518	1802	<b>PROPOSED RULES:</b>		233	2567
<b>31 CFR</b>		481	1544, 1545, 2406, 2407, 2518	<b>47 CFR</b>	
225	2507	<b>43 CFR</b>		0	2561
257	2507	<b>PUBLIC LAND ORDERS:</b>		21	2562
<b>32A CFR</b>		1404 (amended by PLO 5001)	1532	23	2562
OIA (Ch. X):		1946 (revoked by PLO 5011)	1533	25	2562
OI Reg. 1	1898	3836 (amended by PLO 5013)	1896		
<b>PROPOSED RULES:</b>		4434 (see PLO 5013)	1896	<b>PROPOSED RULES:</b>	
Ch. X	1909	4477 (revoked by PLO 5002)	1532	21	2407
<b>33 CFR</b>		4992	1529	73	2568
207	2507	4993	1530	89	2407
<b>PROPOSED RULES:</b>		4994	1894	91	2407
117	1909	4995	1530	93	2407
209	2567	4996	1530	<b>49 CFR</b>	
401	2518	4997	1530	178	1533
<b>38 CFR</b>		4998	1531	235	2510
21	2507	4999	1531	553	2511
<b>39 CFR</b>		5000	1532	571	1896, 2511
124	2510	5001	1532	<b>PROPOSED RULES:</b>	
<b>41 CFR</b>		5002	1532	172	2404
5A-73	2402	5003	1894	173	2404
9-1	1894	5004	1895	176	2404
		5005	1895	178	2404
		5006	1532	179	2404
		5007	1533	571	1543, 1913, 1914
		5008	1533	1047	1915
		5009	1895	<b>50 CFR</b>	
		5010	1895	28	1899
		5011	1533	29	2403
				33	1899, 2604-2606





# FEDERAL REGISTER

VOLUME 36 • NUMBER 27

Tuesday, February 9, 1971 • Washington, D.C.

PART II

## DEPARTMENT OF THE INTERIOR

National Park Service

### APPALACHIAN NATIONAL SCENIC TRAIL

Proposed Route



## DEPARTMENT OF THE INTERIOR

### National Park Service

#### APPALACHIAN NATIONAL SCENIC TRAIL

##### Proposed Route

Notice is hereby given, in accordance with section 7(a) of the Act of October 2, 1968 (82 Stat. 919; 16 U.S.C. 1241) of selection of the proposed route of the Appalachian National Scenic Trail. The route has been selected with full consideration to minimizing the adverse effects on adjacent landowners or users and their operations.

It is the purpose of this notice to apprise the Federal, State and local governmental agencies, private organizations and any landowners and land users directly involved in or affected by the trail route location, of the proposed selection and to afford them the opportunity to provide advice and assistance in selection of the route as provided in section 7 of the Act. Accordingly, during a period of 60 days following publication of this notice in the FEDERAL REGISTER all such affected parties who wish to offer comments or recommendations with respect to the proposed route may do so by submitting them to the Director, National Park Service, Washington, D.C. 20240.

Upon expiration of the above 60-day waiting period, and after evaluation of any comments and recommendations received, a further notice will be published in the FEDERAL REGISTER which will declare the official trail route selection.

EDWARD A. HUMMEL,  
Acting Director,  
National Park Service.

JANUARY 27, 1971.

An agreement has been negotiated with the Forest Service, U.S. Department of Agriculture, which provides guidelines or criteria for determining the width of the right-of-way for approximately 780 miles of Appalachian Trail route within national forests. In addition, the Federal and State agencies administering lands traversed by the route have concurred in the proposed locations, as have the private trail organizations which assist in the operation, development and maintenance of portions of the trail. The Executive Committee of the Advisory Council for the trail, too, has endorsed the proposed route selection.

A press release has been prepared and distributed to newspapers having general and local distribution in communities and areas adjacent to the trail in order to give further notice to all concerned that selection of the proposed trail is being published in the FEDERAL REGISTER. To enable the affected agencies and other interested parties to identify the route selection, a copy of this notice and detailed maps of the proposed route location have been placed on file in the Washington Office of the National Park Service, Interior Building, 18th and C

Streets NW., Washington, DC, Room 1210; in the Northeast Regional Office of the National Park Service at 143 South Third Street, Philadelphia, PA (from the south boundary of Maryland northward); and in the Southeast Regional Office of that Service at the Federal Building, 400 North Eighth Street, Richmond, VA (from the north boundary of Virginia southward). The detailed maps have also been furnished each State traversed by the trail and they are available for review at the locations shown below:

Mr. Joseph E. Hickey, Jr., State Planner, Department of Agriculture and Natural Resources, State Office Building, Room 129, Hartford, CT 06115.

State of Georgia, Department of State Parks, 270 Washington Street SW., Atlanta, GA 30334.

Mr. Austin H. Wilkins, Forest Commissioner, Forestry Department, State House, Augusta, ME 04330.

Mr. Spencer P. Ellis, Director, Department of Forests and Parks, State Office Building, Annapolis, MD 21401.

Mr. Arthur W. Brownell, Commissioner, Department of Natural Resources, Leverett Saltonstall Building, 19th Floor, 100 Cambridge Street, Boston, MA 02202.

Director's Office, Office of State Planning, State House Annex, Concord, NH 03301.

Labor and Industry Building, Room 806, Trenton, NJ 08625.

Mr. Harold J. Dyer, Deputy Commissioner of Parks and Recreation, The Campus, Albany, NY 12226.

Division of State Parks, Department of Conservation and Development, Administration Building, Room 200, Raleigh, NC 27611.

Mr. Conrad B. Lickel, Director, Bureau of State Parks, 601 Feller Building, 301 Market Street, Harrisburg, PA 17101.

State of Tennessee, Division of Planning and Development, 2611 West End Avenue, Nashville, TN 37203.

The Hillside Block, Agency of Environmental Conservation, Court Street, Montpelier, VT 05602.

Division of Parks, Southern States Building, Room 501, Seventh and Main Streets, Richmond, VA 23219.

Office of the Director, Department of Natural Resources, 1800 Washington Street East, Charleston, WV 25305.

The description of the proposed Appalachian National Scenic Trail route and maps depicting that route follow:

#### The Appalachian Trail

##### MAINE

From the summit cairn on Baxter Peak of Mount Katahdin in Baxter State Park, the Appalachian Trail leads west across the Tableland, descends the Hunt Spur, crosses Katahdin Stream, passes Dacey Pond, descends to the Penobscot West Branch, and leaves Baxter State Park at 9.65 miles from the start. It then proceeds east for a short distance along the river, crosses the Abol Bridge, continues west and southwest across Hurd Brook, passes over Rainbow Ledges, and proceeds past Rainbow, Nahmakanta, and Lower Joe Mary Lakes. The Trail follows Cooper Brook to Crawford Pond, turns south to the East Branch of Pleasant River, follows the river west some 6 miles, then crosses and continues southwest. Before reach-

ing Third West Branch Pond it turns south, traverses White Cap Mountain, turns west, crosses the West Branch of Pleasant River near The Hermitage and continues south. After skirting the east end of Long Pond it ascends the Barren-Chairback Range.

The Trail then follows Bodfish Valley south, crosses Little Wilson Stream, turns west, crosses the stream again, and then goes south to Monson. Here it turns west, through Blanchard, over Breakneck Ridge, by Bald Mountain Pond, over Moxie Bald, skirts Moxie Pond via Joe's Hole, continues west over Pleasant Pond Mountain, and reaches the Kennebec River at Caratunk.

Across the Kennebec, the Trail continues west to Pierce Pond, then south around East Carry Pond and leads west, skirting West Carry Pond and the south end of Flagstaff Lake. Ascending Little Bigelow Mountain, it continues across the crest and over Mount Bigelow. At Horns Pond the Trail turns south and descends to the highway which is followed south for a short distance. The Trail then ascends over Mount Sugarloaf and continues southwestward across Spaulding and Saddleback Jr. Mountains.

Coming off Saddleback, the Trail crosses Maine Highway 4 approximately 5 miles south of Rangeley Village, skirts Long Ponds leads southwesterly by Sabbath Day Pond, Four Ponds Stream, follows the summit of Bemis Mountain.

After passing along the lower slope of Elephant Mountain it follows the East Branch of Black Brook, goes through Sawyer Notch, passes C Pond, follows Mountain Brook by Surplus Pond, crosses the West Branch of Ellis River and continues to Frye Brook.

The Trail then ascends over Little Baldpate Mountain, continues over East and West Peaks of Baldpate, enters the Grafton Notch State Park, and descends into Grafton Notch. The Trail follows the highway south for 0.5 mile, where it again turns west, ascending steeply Old Speck Mountain.

From the summit of Old Speck there is a steep descent to Speck Pond. The Trail then continues southwesterly through Mahoosuc Notch and along the Mahoosuc Range over Fulling Mill and Goose Eye Mountains to Carlo Col, at the Maine-New Hampshire line, 276.79 miles from the summit cairn on Katahdin.

##### NEW HAMPSHIRE

From the Maine-New Hampshire border in the Mahoosuc Mountain Range west of Carlo Col the Appalachian Trail continues southwesterly over the summit of Mount Success, passes Gentian Pond and Moss Ponds, and at Dream Lake leaves the ridge. The trail then descends southerly along Peabody Brook to the Androscoggin Valley crossing the Androscoggin River on a highway bridge and immediately crosses the Canadian National Railroad and U.S. Route 2. Here it begins the ascent out of the Valley southerly along Rattle River entering the White Mountain National Forest to reach the ridge of the Carter-Moriah

Mountain Range. It follows southwest-erly over the summits of Mount Moriah, North Carter Mountain, Mount Lethe, Middle and South Carter Mountains to Zeta Pass. It then ascends and crosses Mount Hight and Carter Dome, drops to Carter Notch and ascends steeply to Wildcat Mountain, crosses its several summits and descends westerly to Pinkham Notch crossing New Hampshire Highway 16. The Trail then goes north-erly crossing the Mount Washington Carriage Road, and traverses through and along the perimeter of the Great Gulf Wilderness to the summit of Mount Madison of the Presidential Range. Turning south and continuing generally along the west boundary of the Wilder-ness the Trail descends to Madison Hut, ascends and crosses the western flank of Mount Adams, descends to Edmands Col, ascends and crosses the eastern flank of Mount Jefferson, the western flank of Mount Clay and leaves the Wilderness southern boundary at the edge of the Great Gulf. The Trail continues south, crosses the Cog Railway, ascends the cone near the summit of Mount Wash-ington and descends southerly to the Lakes-of-the-Clouds. Continuing gen-erally along the ridge of the Presidential Range the Trail goes southerly passing close to or over the summits of Mount Monroe, Mount Franklin, Mount Eisen-hower, Mount Pierce, Mount Jackson, and Mount Webster to the eastern edge of Crawford Notch, and leaves the White Mountain National Forest to enter Crawford Notch State Park. It follows and then descends from the Webster Cliffs, crosses the Saco River on a foot-bridge, crosses the U.S. Route 302 and ascends uphill to Willey House Station. Then going northwesterly, the Trail as-cends the western face of the Notch leaves the State Park and reenters the National Forest as it passes south of Mount Willey to Ethan Pond.

It then continues in a generally west-erly direction through Zealand Notch, over Zealand Mountain, along Zealand Ridge, over Mount Guyot, along the ridge to South Twin Mountain, down to Galehead, along the ridge to Mount Gar-field, down to Garfield Pond and along the ridge up to the North Peak, and then southerly to Mount Lafayette. The Trail continues south along the Franconia Ridge, over Mount Lincoln and Little Haystack Mountain, and just north of Mount Liberty; turns west; and descends Mount Liberty Spring; enters Franconia Notch State Park; and descends to and crosses U.S. Route 3. The Trail then bears northwesterly and follows Cascade Brook up to Lonesome Lake where it bears west, reenters the National Forest and ascends to North Kinsman Moun-tain. Here the Trail turns south, going over South Kinsman Mountain, descends to a powerline and passes Mount Wolf, then descends steeply to Kinsman Notch where it passes through the Society for the Protection of New Hampshire Forests Lost River Reservation, and crosses New Hampshire Highway 112. Steeply ascend-ing southwestly along Beaver Brook the

Trail enters the National Forest passes near the summits of Mount Blue and Mount Moosilauke and then descends the southwest side of Moosilauke, leaves the National Forest, descends a paved road and reaches New Hampshire Highway 25 in the village of Glenciff. Turning north-westerly the Trail follows the abandoned Boston and Maine Railroad, turns south-westerly, reenters the National Forest, passes Wachipauka Pond, leaves the Na-tional Forest (last time) at its western boundary and crosses New Hampshire Highway 25C. Continuing southwestly the Trail passes Lake Armington and Up-ber Baker Pond, crosses New Hampshire Highway 25A, ascends to the summit of Mount Cube passes abandoned Quin-town, ascends along Mousley Brook to the summit of Smarts Mountain and de-scends southwestly to Lyme-Dorchester Road, continuing westerly on road. Ascends Holts Ledge continuing south-westerly in valley between Bear Hill and Holts Ledge to and crossing Hewes Brook Road. Continues up north face of Moose Mountain and drops along west side of Moose Mountain ridge to Trail junction then westerly crosses farm country and dirt roads. Crosses a ridge and then fol-lows hard-surface Wheelock Street through Hanover, New Hampshire.

#### VERMONT

The Trail crosses the Connecticut River on New Hampshire Highway 120, entering Vermont where a hard-surface road is followed westerly until the Trail reenters the woods. The Trail then crosses a ridge, drops to Dothan Brook, ascends to Griggs Mountain, descends to and follows down along Podunk Brook to Vermont Highway 14 to West Hartford. The Trail then goes westerly over Bunker Hill through the woods to Thistle Hill, descends to cross a ravine, ascends again passing through field and forest to cross the Pomfret-South Pomfret Road, passes the southern flank of Topman Hill, de-scends to cross Barnard Brook, ascends and crosses the ridge of Frazier Hill and descends to Vermont Highway 12. Con-tinuing westerly the Trail leaves the roll-ing Connecticut Valley farmland to enter dense mature forest, ascends Woods Road around Cobb Hill, passes near the Lookout, traverses several ridges and de-scends to the old Chataugay Road which it follows down to and crosses the North Branch of the Ottauquechee River. Then ascends to the ridge and de-scends Stony Brook, crosses a ridge and descends to River Road. Continuing westerly, the Trail crosses the Ottauque-chee River on bridge and ascends over a ridge to Kent Pond and up to Vermont Highway 100. Crossing the highway the Trail passes through the Gifford Woods State Park camping area, enters the Green Mountain National Forest, ascends westerly to the east flank of Deer Leap Mountain, turns south, descends and leaves the National Forest and crosses U.S. Route 4 at Sherburne Pass.

The Trail then begins its southerly route following the contour of the ridges of the Green Mountains; Ascending the

north flank of Pico Peak, it follows the ridge, passes on the west flank of Kill-ington Peak, and the east flank of Little Killington Peak; descends to, crosses and follows Cold River to the North Claren-don-North Shrewsbury Road. It crosses over a ridge to Beacon Hill and descends to and crosses Vermont Highway 103 and the Green Mountain Railroad. The Trail then crosses the Clarendon Gorge of the Mill River on a foot bridge, follows a ridge, passes between Bear Mountain and Button Hill and descends to and crosses Vermont Route 140 where the Trail reenters the National Forest. Con-tinuing south the Trail crosses two dirt roads, ascends to White Rocks Mountain, descends and crosses Homer Stone Brook, ascends to Little Rock Pond, and descends to and crosses Forest Service Road No. 10. Continuing southerly the Trail descends to and crosses Big Branch on a foot bridge, ascends to Baker Peak, descends to Griffith Lake, ascends to and follows the ridge over Peru Peak and Styles Peak, drops to Mad Tom Notch, ascends to Bromley Mountain, and descends to and crosses Vermont High-ways 11 and 30. Continuing south along the ridge east of Spruce Peak to Prospect Rock it follows along a plateau area past Bourne Pond and Stratton Pond to descend gradually to the Arlington-West Wardsboro Road. Crossing the Road and then southerly along the ridge the Trail passes Story Spring and South Alder Brook passing over the summit of Glas-tenbury Mountain and descending along Bolles Brook to the crossing of Vermont Highway 9. Ascending to the ridge over Harmon Hill, descending to Stamford Stream, ascending along the stream, passing east of Sucker Pond, traversing the ridge, crossing County Road and continuing along the flat ridge to the Vermont-Massachusetts Border, the Trail leaves the National Forest.

#### MASSACHUSETTS

The Trail enters the Clarksburg State Forest, continues south along the ridge of East Mountain, then descends into the Hoosic Valley leaving the State Forest and entering Blackington, Mass. The Trail crosses the Boston and Maine Rail-road and Hoosic River on a foot bridge, crosses Massachusetts Highway 2, as-cends from the Valley to the Mount Wil-liams Reservoir which it skirts to the west, then enters the Mount Greylock State Reservation ascending southerly to the north flank of Prospect Mountain where it turns east to descend and cross Notch Road, and ascends to the summit of Mount Williams. The Trail then goes southerly along the ridge passing over Mount Fitch, Mount Greylock, Saddle Ball Mountain, and Jones Nose where it descends to and follows along Kitchen Brook, leaves the Reservation by a "woods road" which turns easterly to cross Massachusetts Highway 8 at Cheshire, Mass. Continuing easterly on town roads the Trail crosses the Penn Central Railroad and then heads south-erly, skirts west of the Cobbles, passes Gore and Anthony Ponds on North

Mountain, and descends into Dalton, Mass. Town roads are followed through the town crossing Massachusetts Highway 8, passing under the Penn Central Railroad, ascending Grange Hall Road to turn southerly and ascends on to a plateau. The Trail passes over Tully Mountain and Warner Hill; enters the Pittsfield Watershed Area; crosses Blotz Road; traverses upland country; leaves the Watershed Area; and then turns west on Beach Road, south on Pittsfield Road to Washington Town Hall and west on Branch Road into the October Mountain State Forest. The Trail continues southerly through the Forest going over Bald Top, crosses County Road, skirts Finerty Pond, ascends to a ridge, passes over Walling and Beckett Mountains, and then descends, to and crossing U.S. Route 20, Greenwater Brook and the Massachusetts Turnpike Toll Road.

The Trail then bears southwesterly, crosses a ridge, passes around the east end of Upper Goose Pond, ascends to, follows, and descends from a ridge to the south end of Goose Pond. Thence following old dirt roads traverses another ridge, descends to the Tyringham Valley, follows paved roads through Tyringham, crosses the valley to its west side, follows an old dirt road over another ridge, enters Beartown State Forest, and crosses Beartown Mountain Road. Going westerly the trail crosses East Brook, traverses a ridge, crosses Mount Wilcox Road and ascends to Mount Wilcox. The Trail then turns south, recrosses Mount Wilcox Road, passes around the east end of Benedict Pond, leaves the State Forest, crosses Blue Hill Road, and descends to and follows Massachusetts Highway 23 to the west to Monument Valley Road. The Trail then begins the ascent of East Mountain, enters East Mountain State Forest, traverses upland, leaves the Forest, descends to and crosses Homes Road, ascends and crosses a ridge south of June Mountain, and descends into the Housatonic Valley. A series of roads are followed across the Valley as the Trail goes westerly following Boarman Street, Kellogg Road (cross Housatonic River), U.S. Route 7, Limekiln Road (cross Penn Central Railroad), Bow Wow Road, Curtis Road, Massachusetts Highway 41, and Jug End Road. Here the Trail turns south, ascends Jug End and gains and follows a ridge south over Mount Bushnell entering Mount Everett Reservation. Skirts to the east of Mount Undine and Guilder Pond, passes over Mount Everett, leaves the Reservation, goes over Mount Race, and then descends to Plantain Pond. The Trail descends south past Bear Rock Falls, turns west into Sages Ravine Brook, then turns south to begin the ascent of Bear Mountain, crosses the Massachusetts-Connecticut line and ascends to the summit of Bear Mountain.

#### CONNECTICUT

From summit of Bear Mountain the Trail descends south along the ridge, ascends Lion Head, and crosses pasture to Cobble Road. The Trail follows Cobble Road and U.S. Route 44 east, enters

Salisbury Town Forest, continuing east, crosses abandoned pasture to wooded col on slope of Prospect Mountain. The Trail now descends southeast to Amesville where town roads are followed through the village, where Housatonic River, Penn Central Railroad, and U.S. Route 7 are crossed. The Trail ascends over Barrack Mountain to Music Mountain Road, jogs east along road then ascends through Dean Ravine. The Trail recrosses Music Mountain Road, enters Housatonic State Forest, crosses West Yelpling Hill Road, continues southeast through State Forest, crosses Yelpling Hill Road, descends to Connecticut Highway 4, traversing ridge to ski area in the State Forest and descends, leaving the forest, to town roads southeast of Cornwall. It then follows a local road south, then turns west and ascends slope of Coltsfoot Mountain, descends through Dark Entry Ravine to U.S. Route 7, recrosses the Housatonic River, follows Connecticut Highway 4 and a local dirt road on south side of Breadloaf Mountain, turns south, crosses a ravine and Connecticut Highway 4. Trail continues south along abandoned roads sometimes close to the Housatonic River. The Trail turns west, ascends Caleb Peak, crosses Skiff Mountain Road, continues west, enters Macedonia Brook State Park, crosses Fuller Mountain Road, continues west and southwest, ascends Cobble Mountain, turns south traversing hills of the State Park, and leaving the park descends to Macedonia Brook Road. Then the Trail jogs right along the road, turns left, crosses ridge, descends to and follows Connecticut Highway 341 to the right for a short distance, turns left on a local improved road, and then right, traversing Mount Algo. Trail crosses Thayer Ravine Brook, and ascends Schaghticoke Mountain. On westerly slope of the mountain, the Trail crosses the Connecticut-New York State line.

#### NEW YORK

The Trail enters New York on Schaghticoke Mountain, descends to Dogtail Corners, and continues south southwest over an outlet from Ellis Pond. It crosses Ten Mile River at Webatuck, crosses New York Highway 55, and proceeds in a southwesterly direction just to the west of a marsh on the west shoulder of Leather Hill. The Trail then climbs a peak in Hammersly Ridge, alternate 1053, just west of Quaker Lake and turns sharply west northwest. Crossing State Highway 55 and 22 the Trail follows a county road northwesterly for about a mile then turns west to a point about a mile north of Nuclear Lake where it turns south over a hill 923 feet high to West Pawling. It continues southwesterly along the east shoulder of Depot Hill then swings west across N.Y. Highway 52 and over Stormville Mountain. Turning southwest again the Trail proceeds just west of the height of land of the Hosner Mountains, crosses the Taconic State Parkway at the junction with Miller Hill Road, and goes south on Shenandoah Mountain. The Trail enters Fahnestock State Park from

the north, 0.3 mile from the Taconic Parkway, continues west of Canopus Lake, then goes south along Canopus Creek to a point south of Sunken Mine Pond where it turns southwest and proceeds to Moneyhole Mountain. The Trail crosses Moneyhole Mountain, leaves the Park and descends to Nelson's Corners. It then proceeds southwesterly to the Catskill Aqueduct, follows this south to Phillipse Brook Road, goes west on this for about 0.6 mile, then goes south over Fort Hill. The Trail picks up a secondary road to Cat Rock Road, follows Cat Rock Road for about 0.4 mile, turns sharp west, then continues southwesterly over Canada Hill, north of Anthony's Nose, and then crosses the Hudson on the Bear Mountain Bridge. The Trail enters Bear Mountain-Harriman Park right after it crosses the Hudson. It passes the Bear Mountain Inn, goes over Bear Mountain and West Mountain crossing Palisades Parkway, continues to Seven Lakes Drive at the north end of Lake Tiorati. It then goes southwest along Fingerboard Mountain, then west over Surebridge Mountain and passes north of Island Pond. It then goes over Green Pond Mountain, descends, and crosses over the New York State Thruway at Arden and climbs Arden Mountain, where it leaves Bear Mountain-Harriman Park. The Trail then continues westerly, crosses Orange Turnpike, goes north of Little Dam Pond, over Buchanan Mountain, and climbs Mombasha High Point. It then crosses New York Highway 17A, slabs the east side of Bellvale Mountain, with Greenwood Lake to the east, and then continues southwest entering New Jersey on Bearfort Mountain.

#### NEW JERSEY

The Trail enters New Jersey at Abram S. Hewitt State Forest and passes above Upper Greenwood Lake. Proceeding westerly, the Trail crosses the Warwick Turnpike north of Parker Lake and enters Wawayanda State Park. It slabs the east side of Wawayanda Mountain descending westerly, reaching Vernon Valley and continuing west on Maple Grange Road. It then goes northwesterly over Pochuck Mountain, descends and enters New York State at Liberty Corners, and continues northwesterly on the road to Unionville. It continues west on roads, reenters New Jersey near Rockport continuing through Mount Salem and crossing New Jersey Highway 519 where it climbs to top of the Kittatinny Ridge at the High Point Memorial State Park. The Trail stays on the highest part of the ridge and passes the following points of importance: New Jersey Highway 23, Lake Rutherford, Sunrise Mountain, U.S. Route 206 at Culvers Gap and Culvers Lake, Lake Kittatinny, Brink Road, Rattlesnake Hill (now called Paradise Hill) and Mount Mohican. It passes Sunfish Pond and reaches the Delaware River at Dunnfield Creek.

#### PENNSYLVANIA

The Appalachian Trail crosses the Delaware River on the Interstate 80 high-

way bridge entering Pennsylvania and turning left following a Delaware Water Gap Village street passing Lake Lenape, reaching the crest of the Blue Mountain on Mount Minsi. The Trail follows the crest of the ridge traveling west crossing Totts, Fox, and Wind Gaps, passes through Pennsylvania Game Lands across Smith and Little Gaps, leaves the Game Lands, dips down into the Lehigh Gap, and crosses the Lehigh River on the Pennsylvania Highway 873 bridge. At the west end of the bridge the Trail ascends the Blue Mountain (crossing Lehigh Furnace Gap, Bake Oven Knob, and Pennsylvania Highway 309) following the crest for 9 miles where the Trail turns sharp left (south) descending just east of Hawk Mountain Sanctuary and goes through the village of Eckville where the Trail ascends the mountain. At the top of Blue Mountain it turns east, crosses the Pinnacle Rocks, then turns south around the Valley Rim, descends into a hollow, passes the Hamburg Reservoir, again ascends the Blue Mountain, crosses over to the north side, and descends to the Schuylkill Gap in the village of Port Clinton. After passing through the village and crossing the Schuylkill River it turns left, and ascends very steeply to the crest of the Blue Mountain where it enters State Game Lands, follows Trail and Game feeding roads to Pennsylvania Highway 183, which is followed for 0.5 mile and dips into Schubert Gap, and after 2 miles more leaves Pennsylvania Game Lands going around the Kessel and reaching Pennsylvania Highway 501. It follows the ridge, crossing Pennsylvania Highway 645, continues on ridge crest, and descends into the Swatara Gap leaving Game Lands at bottom of the mountain. Crossing the Swatara Creek on iron bridge, it then crosses under Interstate 81 while following Pennsylvania Highway 72, and turns left following secondary roads across the valley to Ditzlers Farm.

It enters the woods of Pennsylvania Game Lands from Raush Gap, it then continues northwest through St. Anthony's Wilderness reaching the crest of Stony Mountain, descends to Clarks Valley, and crosses Pennsylvania Highway 325 at end of Game Lands. After ascending Peters Mountain the Trail turns left (west) following the ridgecrest, crosses Pennsylvania Highway 225, then follows ridge to end and descends to the Susquehanna River at Clarks Ferry. The Trail crosses the river at bridge on U.S. Routes 22 and 322 and on west bank follows High Street through village of Duncannon, crosses Sherman Creek, and ascends Cove Mountain passing Hawk Rocks. It then follows crest of Cove Mountain to Grier Point crossing Pennsylvania Highway 850. Then it ascends north side of Blue Mountain to Deans Gap. After descending south side of Blue Mountain it crosses Pennsylvania Highway 994 just east of Donnellytown and crosses Conodoquinet Creek and the Cumberland Valley using secondary roads and trails. It crosses under Inter-

state 81, U.S. Route 11 west of New Kingstown and over Pennsylvania Turnpike. Following Old Stone House Road, it passes through Churchtown, crosses the railroad at Leidighs, and crosses Yellow Breeches Creek. From here it follows the first ridge of South Mountain and goes around the boundary of York Y.M.C.A. Camp. It crosses Whisky Spring Road, Rocky Ridge, and Old Town Road before descending the ridge to cross Pennsylvania Highway 94. Trail crosses Trent's Hill, Pennsylvania Highway 34, the railroad, and Hunters Run Road. It ascends to Ridge of Piney Mountain, passing Tag Run Shelters, then follows ridge southwest passes Pole Steeple Trail, descends to Fuller Lake, and reaches Pennsylvania Highway 233 in Pine Grove Furnace State Park. The Trail leaves the State Park crossing Pennsylvania Highway 233 and reenters Michaux State Forest. It crosses Camp Michaux on the abandoned Old Shippensburg Road. It ascends to the ridge of South Mountain and passing through the Tumbling Run Game Preserve and Caledonia State Park and crosses U.S. Route 30 in this park. It skirts Old Forge State Picnic Grounds to the south and crosses Pennsylvania Highway 16, northeast of Penmar.

#### MARYLAND

In Maryland the Trail skirts the edge of Penmar through the Western Maryland Railway abandoned park and traverses the Fort Ritchie Military Installation on the road to the High Rock. It follows the ridge of South Mountain continuously passing through Greenbrier State Park (at U.S. Route 40 and Interstate 70), Washington Monument State Park, Turners Gap at U.S. Route 40A, and Gathland State Park. At Weverton Bluff the Trail bears west along the towpath of the Chesapeake and Ohio Canal National Monument and crosses the Potomac River over the Sandy Hook Bridge of U.S. Route 340.

#### WEST VIRGINIA

In West Virginia the Trail crosses the Harpers Ferry National Historical Park on Loudoun Heights above U.S. Route 340 and follows the ridge along the West Virginia-Virginia State line to Keys Gap.

#### VIRGINIA

The Trail follows the ridge crest and crosses Virginia Highway 7 at Snickers Gap just west of Bluemont. Most of the section from Virginia Highway 7 to U.S. Route 50 follows Virginia Highway 601 passing through the Mount Weather Military Installation on this road. South of U.S. Route 50 at Ashby Gap the Trail is generally just west of the Fauquier County line, crossing Virginia Highway 55 in Linden and U.S. Route 522 at Chester Gap. From Chester Gap the Trail goes southwest to enter Shenandoah National Park and ascends to the ridge crossing Skyline Drive at Compton Gap. For 96 miles the Trail follows the ridge in the Park, crossing U.S. Route 211 and Virginia Highway 33 at their intersections with Skyline Drive and with occasional additional crossing of Skyline

Drive. South of Shenandoah Park the Trail remains on the ridge and then descends to the Blue Ridge Parkway crossing Interstate 64 and U.S. Route 250 at Rockfish Gap. The Trail then ascends Elk Mountain, follows along a ridge crest to the Rocks and Humpback Mountain, and then descends to Laurel Springs Gap where it touches the Blue Ridge Parkway. After passing Devils Knob the Trail descends to Reeds Gap, ascends to Three Ridges where it goes over the First Knob south of Second and over Third Knob, and descends Harpers Creek to the Tye River. After crossing Tye River on a bridge the Trail follows woods steadily ascending Cripple Creek and crosses the north slope of the Priest. Then it follows ridge crest past Maintop Mountain, Porters Ridge, Elk Pond Mountain and Rocky Mountain where Trail descends to Tar Jacket Ridge, passes over Cole Mountain and Bald Knob, and descends Brown Mountain Creek to Lynchburg Reservoir. Passing south of the Reservoir up Little Irish Creek it goes over Rice Mountain and cross Blue Ridge Parkway to Punch Bowl Mountain, continues over Bluff Mountain following ridge crest past Saltlog and Saddle Gaps.

It then crosses on the south side of Big Rocky Row, Little Rocky Row, descends Johns Hollow to the Confluence of Coshan Creek and James River, and crosses the James River on U.S. Route 501. The Trail turns right ascending the slope of the west side of the James River gradually curving south to Marble Springs on the ascent to Highcock Knob. In a short distance the Trail descends into Petites Gap then crosses and recrosses the Blue Ridge Parkway after which it circles the peak of Orchard Mountain, the highest peak in the area. It then circles the headwaters of Cornelius Creek, leads across Floyd Mountain and follows the crest of Bryant Ridge until it drops off into Jennings Creek, then ascends to the crest of Cove Mountain toward the town of Buchanan, Virginia. A steady ascent around the headwaters of Bearwallow Creek brings the Trail near the Blue Ridge Parkway where the Trail and the Parkway run parallel for a few miles due to the extremely narrow ridge. The Trail then crosses Fullhardt Knob and descends to the valley where U.S. Route 11 and U.S. Route 220 are followed for a short distance and underpassed Interstate 81 prior to climbing to the crest of Tinker Mountain which it follows around Carvin Cove Lake to the crest of Catawba Mountain and over McAfee Knob. Descending it crosses Catawba Creek, it ascends Cove Mountain to the northwest, descends northwest along Trout Creek and crosses Craig Creek at Webbs Mills. Then it ascends along Turnpike Creek to the crest of Sinking Creek Mountain which is followed for about 10 miles. After crossing Virginia Highway 42 the Trail ascends Johns Creek Mountain at Kelly Knob and follows the ridgecrest north to Rocky Gap descending and crossing Johns Creek. Then it ascends to Lone Pike Peak, turns west and follows the crest of Potts Mountain and Big Mountain. At Bailey

Gap it descends to Interior. After crossing White Rock Mountain the Trail descends into the Stony Creek Valley before ascending to Peters Mountain. The Trail then follows along the Virginia-West Virginia border for nine miles. Before reaching New River it turns south and follows Hemlock Ridge to U.S. Route 460 bridge over New River.

This highway is followed for about 1 1/4 miles before turning right into a street at the edge of Pearisburg, after 100 yards turn right into Virginia Highway 635 and then 1/2 mile left into woods and start steep climb up Pearis Mountain. From Angels Rest following southwest along the crest of Pearis Mountain the Trail crosses Sugar Run Gap and Sugar Run Mountain before descending into Dismal Creek Valley and Kimberling Creek Valley. It crosses through Lick Skillet Gap to the village of Crandon, Va. Here the Trail crosses Virginia Highway 42 and Walker Creek Valley then ascends steeply to the crest of Walker Mountain which is followed southwest for about 30 miles. At Redding Gap beyond Big Walker Firetower the Trail turns left and descends steeply to Reed Creek. Then it ascends and follows Little Brushy Mountain, and descends Davis Hollow to Interstate 81, and then U.S. Route 11. The Trail after crossing valley of Holston River then climbs Glade Mountain crossing Locust Mountain to Brushy Mountain which is followed southwest to Teas. After crossing Rye Valley the Trail then circles summit of High Point and descends to Virginia Highway 16. Then it traverses the north slope of Hurricane Mountain. Shortly after reaching crest of Hurricane Mountain, the Trail descends to the southeast and crosses Virginia Highway 603. It then ascends the north slope of Pine Mountain to Wilburn Ridge. The Trail then ascends to the summit of Mount Rogers and follows Elk Garden Ridge. From Elk Garden it ascends over White-top Mountain, passes Buzzard Rock and skirts Beech Mountain. It crosses Green Cove, Whitetop and Laurel Creeks, passing by Taylor Valley. After crossing U.S. Route 58 it ascends to Feathercamp Ridge, before dropping into the town of Damascus, Va. From the intersection of U.S. Route 58 and Virginia Highway 91 the Trail follows the streets through Damascus and ascends the northeast end of Holston Mountain. About 2.5 miles from the junction of U.S. Route 58 and Virginia Highway 91 the Trail enters the Purchase Area of the Jefferson National Forest. After another 1.5 miles the Trail leaves the State of Virginia and enters Tennessee.

#### TENNESSEE

Continuing into Tennessee, the Trail follows the crest of Holston Mountain sometimes crossing to one side or another of the crest and summits. About 8 miles from the Virginia-Tennessee State line the Trail crosses through McQueen Gap. Continuing along the crest of Holston Mountain, it passes by McQueen Knob Firetower, passes through Double Spring Gap, goes over Locust Pole Knob, and

then gradually descends to Low Gap where U.S. Route 421 crosses Holston Mountain. Here the Trail continues southwest generally along the crest of Holston Mountain for another 3 miles crossing Locust Knob and circling north and east of Rich Knob. In the gap northwest of Rich Knob the Appalachian Trail leaves the crest of Holston Mountain and proceeds south to southeasterly along Cross Mountain. At the lowest point on Cross Mountain the Trail crosses Tennessee Highway 91, continues southeasterly 1 mile, then turns abruptly southwest, and follows the crest of Iron Mountain for about 15 miles. The Trail passes through Turkeypen Gap, then continues in a southwesterly direction. About 15 Trail miles from Tennessee Highway 91 the Trail begins a steady descent along the southwest end of Iron Mountain. One mile farther it reaches a paved access road which leads to the Watauga Dam Visitor's Center. Beyond the Watauga Dam Road, the Trail ascends southwesterly to a summit, descends steeply in a northwesterly direction, and follows the Watauga Dam access road to the highway bridge across Wilbur Lake. Immediately beyond Wilbur Lake the Trail turns left and ascends steeply for about 2 miles to the summit of Iron Mountain. It continues southwesterly along the crest of Iron Mountain for another 2.3 miles, descends the south slope to Tennessee Highway 67. The Trail crosses the highway and follows Laurel Fork upstream. For the next 2.5 miles the Trail follows close by the stream bed passing by the so-called "Buckled Rock." Approximately 2.5 miles from Tennessee Highway 67 the Trail reaches Laurel Falls where it climbs away from the stream until it reaches what was formerly a logging railroad bed. Following the railroad bed the Trail enters Dennis Cove about 3.5 miles from Tennessee Highway 67. Then it ascends southwesterly along Coon Den Branch to the crest of the northwest spur of White Rocks Mountain which is followed to White Rocks Mountain Firetower. Beyond the firetower the Trail continues southeast, but gradually more easterly along the crest of White Rocks Mountain. Passing through Moreland Gap it enters the Walnut Mountain Road and continues southeasterly still following the crest of White Rocks Mountain. After 2 miles the Trail turns sharp right from the Walnut Mountain Road and follows lesser roads and trails in a south to southeasterly direction to U.S. Route 19E just east of the Tennessee-North Carolina State line.

#### TENNESSEE-NORTH CAROLINA

The Tennessee-North Carolina State line is followed in general all the way to Doe Knob in the Smokies. The Trail ascends to the summit of the northern spur of Hump Mountain and then descends southwesterly to Bradley Gap. Beyond Bradley Gap it ascends along the east slope of Little Hump Mountain, and climbs to the summit of Yellow Mountain (shown on some maps as Little Hump

Mountain). The Trail continues southwest to the junction of Big Yellow Mountain (sometimes locally known as Big Yellow Bald). Here the Trail turns northwest and follows along the crest and the Tennessee-North Carolina State line to Yellow Mountain Gap. From Yellow Mountain Gap the Trail ascends westerly, then descends in a south to southwesterly direction. After passing through Buckeye Gap the Trail ascends to the summit of Elk Hollow Ridge and continues westerly along the main ridge-crest still following the Tennessee-North Carolina State line. After ascending about 1 mile it goes around the northern slope of Grassy Ridge Bald; passes over Jane Bald, through Engine Gap, over Round Bald; and descends to Carver Gap through which passes Tennessee Highway 143 or North Carolina Highway 261. From Carvers Gap the Trail zigzags up the slope of Roan High Knob passing to the north of the summit. Beyond Coltons Cliff the Trail leaves the summit of Roan Mountain and descends northward along the state line passing through Ash Gap and over Beartown Mountain and Hughes Gap. From Hughes Gap the Trail ascends north to the summit of Little Rock Knob where the Trail turns westward and generally descends following the ridge crest and the State line. At 7 miles from Hughes Gap the Trail swings southwesterly and descends to Iron Mountain Gap through which Highway 107-North Carolina Highway 226 passes. From Iron Mountain Gap the Trail ascends to the southwest along the State line ridge crest passing over the summit of Little Bald Knob.

It then descends to the northwest passing south of Piney Ball and descends to Cherry Gap. From Cherry Gap the Trail follows the main State line ridge-crest southwesterly and then goes west to Low Gap. Beyond Low Gap the Trail ascends on the north slope of Unaka Mountain until it reaches and follows Forest Service Unaka Mountain Road. At Pleasant Garden it begins a descent to the southwest to Deep Gap (shown as Beauty Spot Gap on Geodetic Survey Maps), passes over Beauty Spot, descends to Indian Grave Gap and 2 miles beyond Indian Grave Gap leaves the crest and begins its descent to the Nolichucky River via Curley Maple Gap and Jones Branch. The Nolichucky River is crossed on an old concrete highway bridge. From the west side of the bridge the Trail ascends to the west and then south along Cliff Ridge. Cliff Ridge merges with Temple Ridge which the Trail follows to the southwest to a point a short distance below Temple Hill Firetower. From this point the Trail descends southeasterly to Temple Hill Gap. Beyond Temple Hill Gap the Trail proceeds to the east and southeast maintaining a nearly constant elevation around the north and east side of No Business Knob. At Devils Creek Gap the Trail crosses the State line from Tennessee into North Carolina and ascends to the east and then descends to the south to reach U.S. Route 19W east of Spivey Gap. At Spivey

Gap the Trail crosses U.S. Route 19W traversing Bald Mountain. Reaching and climbing Little Bald Mountain the Trail passes through a treeless sag known as "Big Stamp." Beyond the summit of Big Bald it descends westward to Low Gap, Street Gap and Sams Gap crossing U.S. Route 23. After crossing U.S. Route 23 the Trail turns right and ascends High Rock Knob continuing to Rice Creek Gap.

Then ascending the Ridgecrest is followed to Sugarloaf Gap where the Trail descends to Laural Branch, Boone Cove Gap, and Devil Fork Gap. From Devil Fork Gap the Trail skirts the left side of Flint Mountain, crosses the ridgeline into Tennessee, and reenters North Carolina at Flint Gap. Ascending northward the Trail crosses briefly again into Tennessee as it skirts right of the summit of Green Ridge Knob and then stays in North Carolina close to the crest passing left of Gravel Knob and over Big Butt. Here the Trail turns southwestward along the Tennessee side to Chestnut Log Gap, follows closely the State line crest over Bald Mountain to the Phillips Hollow Trail, and goes along the Tennessee side into Bearwallow Gap. From this Gap the Trail skirts the North Carolina slope below the State line crest at Jones Meadow, circles the south side of Camp Creek Bald summit and rejoins the State line just beyond on Seng Ridge. The Trail descends close to the State line and crosses Allen Gap at the junction of North Carolina Highway 208-Tennessee Highway 70. Continuing along the State line the Trail ascends to Buzzard Roost Ridge, passes through Deep Gap and over Spring Mountain into Hurricane Gap where a Forest Service road from both States joins. Proceeding to Rich Mountain, the Trail leaves the State line for 16 miles descending Roundtop Ridge to the French Broad River and Hot Springs, N.C. Here the Trail follows U.S. Routes 70 and 25 through Hot Springs for 0.25 mile and ascends the west bank of North Carolina Highway 209 to the French Broad Ranger Headquarters of the National Forest in North Carolina. The Trail ascends Deer Park Mountain through Taylor Hollow Gap and into Garenflo Gap. Ascending from Garenflo Gap the Trail passes over Bluff Mountain and around the south slope of Tennessee Bluff, rejoins the State line and crosses briefly into Cocke County, Tenn., just before coming into Kale Gap and crossing back to North Carolina. A 0.5 mile further the Trail loops into Tennessee over the summit of Walnut Mountain and returns to the State line at Lemon Gap.

Here the Trail crosses a gravel road (from Del Rio, Tenn., to Waynesville, N.C.), follows Rich Mountain, then passes to the north of Max Patch summit. Generally following the State line crest the Trail passes through Brown Gap, ascends Harmon Den Mountain, drops into Deep (Ground Hog Creek) Gap, and crosses Wildcat Top and the West Peak of Snowbird Mountain. At Spanish Oak Gap the Trail turns sharp

left from the State line, descends by a wide loop near the head of Painter Creek in North Carolina, then swings westward to cross into Tennessee, and descend into the Waterville School Road, crossing the road and following 300 yards above it. The Trail rejoins the road to pass under Interstate 40 and then over the Big Pigeon River on the road bridge 1 mile downstream from the North Carolina State line at Waterville. From south end of Browns Bridge across Big Pigeon River, 1 mile west of Tennessee-North Carolina line, the Trail traverses privately owned land for 1.5 miles, going south along the right (east) bank of Tobes Creek. Crossing State Line Branch the Trail turns east along State Line Branch for 0.5 mile, and goes north to ridge crest which it follows east and then south to Davenport Gap. After crossing North Carolina Highway 284 in Davenport Gap the Trail traverses the Great Smoky Mountains National Park for some 68 miles. For the first 60 miles the Trail closely follows the crest of the Great Smoky Mountains in a southwesterly direction (which is the State line between Tennessee and North Carolina) sometimes in one State or the other and often directly on the State line. From Davenport Gap the Trail reaches the crest at a point 0.5 mile west of Mount Cammerer, then crosses a spur on Tennessee side of Sunup Knob, crosses crest of Rocky Face Mountain, and traverses Low Gap. From Low Gap the Trail traverses North Carolina slope of Cosby Knob and Tennessee side of Ross Knob, goes through Camel Gap and around Tennessee side of Camel Hump Knob, traverses North Carolina side of Inadu Knob, goes through Yellow Creek Gap and Deer Creek Gap, crosses Pinnacle Lead (a spur off Old Black), traverses Tennessee slope of Mount Guyot and crosses Guyot Spur entering on the Tennessee side of the Research Reservation (Wilderness Area).

The Trail continues around Tennessee side of Tri-Corner Knob (North Carolina side of Research Reservation begins here), goes through Big Cove Gap, traverses North Carolina slope of Mount Chapman, goes through Chapman Gap, crosses summit of Mount Sequoyah, goes through Copper Gap, crosses Eagle Rocks, goes around North Carolina side of Pecks Corner (intersection of Hughes Ridge and State line—North Carolina side of Research Reservation ends here). It crosses Woolly Tops Lead (Tennessee side of Research Reservation ends here), passes around Tennessee side of Laurel Top, and goes through False Gap. The Trail then crosses crest of Porters Mountain on Tennessee side, passes through Porters Gap, continues along the Sawteeth, goes around Tennessee end of Richland Mountain, goes through Dry Sluice Gap, goes around Tennessee side of Charlies Bunion, traverses North Carolina slope of Mount Kephart, and continues to Newfound Gap, where U.S. Route 441 is crossed. From Newfound Gap the Trail crosses

Mount Mingus Ridge, passes through Indian Gap and Little Indian Gap, crosses summit of Mount Collins, passes through Collins Gap, and crosses summits of Mount Love and Clingmans Dome. From Clingmans Dome the Trail crosses Mount Buckley, passes through Double Springs Gap, crosses Jenkins Knob, continues along "The Narrows" and reaches the summit of Silers Bald. From Silers Bald the Trail passes through Buckeye Gap, crosses North Carolina side of Cold Spring Knob, crosses Hemlock Knob, traverses slope of Mount Davis, passes through Sams Gap, crosses Derrick Knob and Chestnut Bald, goes through Sugar Tree Gap and Starkey Gap, traverses North Carolina slope of Brier Knob near the summit, passes through Mineral Gap and Beechnut Gap, and crosses summit of Thunderhead. From Thunderhead the Trail crosses Rocky Top, Spence Field, and Mount Squires; passes through Maple Sugar Gap and McCampbell Gap; traverses North Carolina side of McCampbell Knob and Russell Field, and passes through Little Abrams Gap and Big Abrams Gap after reaching the crest of Locust Knob it crosses Devils Tater Patch, passes through Ekaneelee Gap, goes around North Carolina side of Powell Knob; passes through Mud Gap, and reaches summit of Doe Knob.

#### NORTH CAROLINA

At Doe Knob the Trail leaves crest of Great Smokies and turns south into North Carolina. From Doe Knob the Trail traverses west slope of Greer Knob and passes through Birch Spring Gap, Red Ridge Gap, and Sassafras Gap. From Sassafras Gap the Trail follows a jeep road south for about 0.3 mile to a point 0.1 mile southwest of Shuckstack where it leaves the road and continues south down the ridge. It then turns east and passes through gap between Shuckstack and Little Shuckstack, goes around west side of Little Shuckstack, and descends along ridge reaching road 0.6 mile north of Fontana Dam. The Trail follows this road to Fontana Dam on Little Tennessee River, where the Trail exits Great Smoky Mountains National Park. The Trail crosses Little Tennessee River on walkway along top of Fontana Dam and goes into the Nantahala National Forest. After following a curving ridge crest for about a mile the Trail exits Forest Service land, passes by east side of Fontana swimming pool, immediately crosses road leading to Fontana boat dock, turns east along North Carolina Highway 28 to Bee Cove, turns south and almost immediately leaves road and follows stream southeast. From this point to the Nantahala River the Trail lies within the purchase boundary of the Nantahala National Forest. The Trail reaches crest of Yellow Creek Mountain at Black Gun Gap, continues east along ridge crest, traverses south slope of High Top, passes through Cable Gap, traverses south slope of Tommy Knob, and continues to Yellow Creek Gap. From Yellow Creek Gap the Trail goes south to Cody Branch,

and continues southeast to Cody Gap. In Cody Gap the Trail turns south and crosses the crest of Cheoah Mountain, continues along ridge crest, in a east-southeast direction, and passes through Brown Fork Gap, Sweetwater Gap, and Stekoah Gap. From Stekoah Gap the Trail continues southeast through Simp Gap and Locust Cove Gap and crosses summit of Cheoah Bald. From Cheoah Bald the Trail continues northeast through Sassafras Gap, crosses summit of Swim Bald, traverses "The Jump-Up," passes through Grassy Gap, traverses south slope of Tyre Knob, follows the crest of ridge running south of Tyre Knob for about a mile, then leaves ridge crest and goes east to dirt road in gap in Flint Ridge.

From this gap the Trail descends south into headwaters of Morris Branch and, in general, follows this stream to the Southern Railway alongside the Nantahala River. Following the railroad tracks downstream for 0.5 mile to Wesser Station, the Trail turns south onto a dirt road and crosses the Nantahala River on a bridge. From east end of bridge across Nantahala River at Wesser Station the Trail follows U.S. Route 19 east about 1 mile, then follows gravel road south along Wesser Creek enters the Nantahala National Forest, and continues to the summit of Wesser Bald. From Wesser Bald the Trail follows the crest of the Nantahala Mountains southward passing through Tellico Gap and traversing the western spurs of Rocky Bald, Black Bald, Tellico Bald, and Copper Bald. From Copper Bald the Trail traverses Burningtown Gap, Licklog Gap, and the summit of Wayah Bald. The Trail follows a dirt road southwest from Wayah Bald then goes southward along the east slope of Siler Bald continues southeast traversing west slope of Sheep Knob before turning south to Panther Gap. From Panther Gap the Trail traverses east slope of Panther Knob, continues south to Swinging Lick Gap, turns east to Winding Stair Gap, traverses west slope of Rocky Cove Knob and west shoulder of Buck Knob, and crosses U.S. Route 64 in Wallace Gap. From Wallace Gap the Trail follows White Oak Bottoms Road south to Rock Gap, traverses west slope

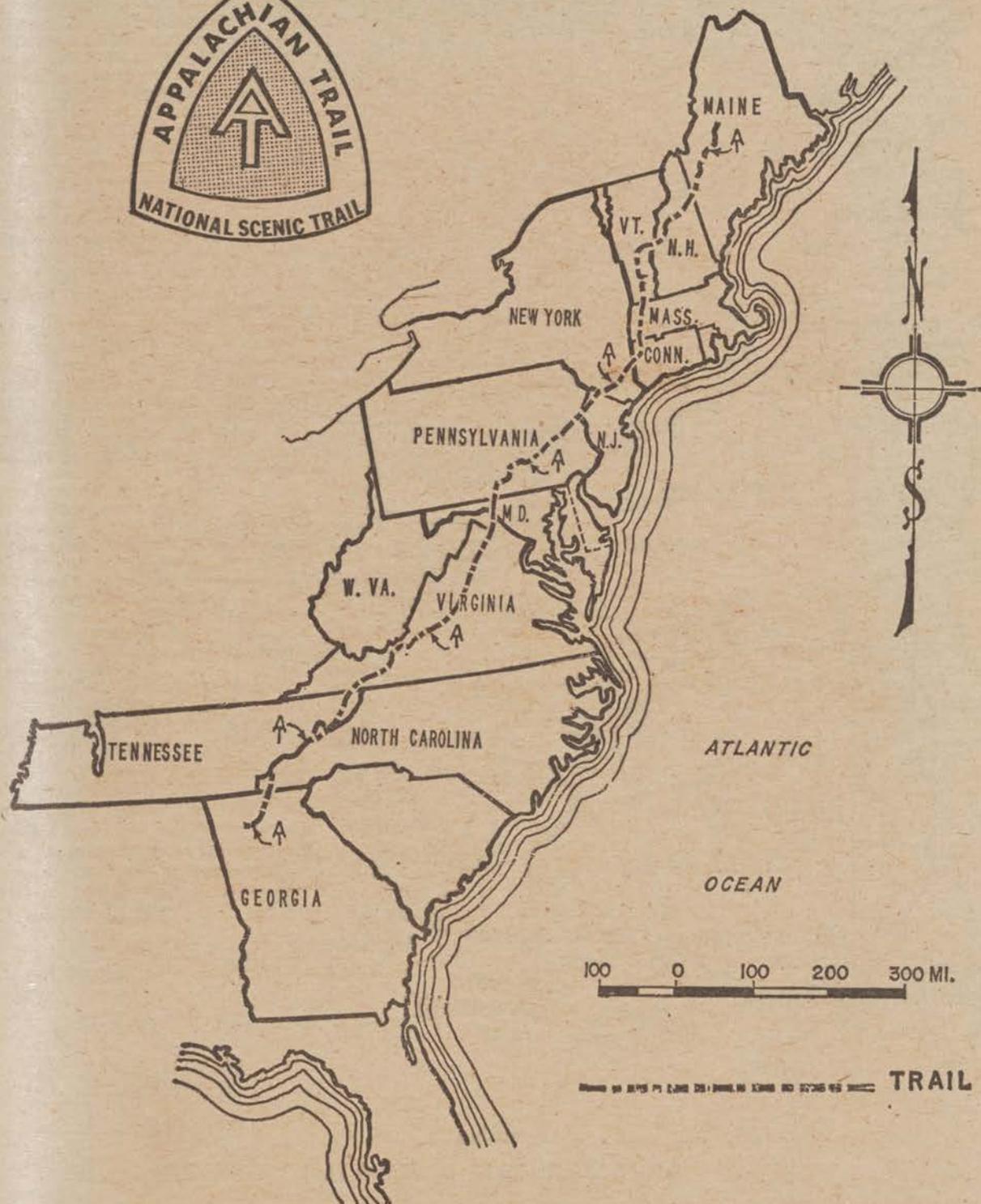
of Little Bald Mountain, goes through Glassmine Gap, and regains the main ridge crest on north side of Big Pinnacle. The Trail continues south through Big Spring Gap, crosses the summit of Albert Mountain onto Bear Pen Gap traverses the east side of Big Butt, Mooney Gap, and Bettys Creek Gap, and continues along crest of Little Ridgepole Mountain to Ridgepole Mountain where the Nantahala Mountains end. From Ridgepole Mountain the Trail continues along the Blue Ridge traversing Carter Gap turns west to Coleman Gap, traverses north slope of Little Bald Mountain, goes through Beech Gap, turns north to crest of Standing Indian range, and traverses Deep Gap. From Deep Gap the Trail goes west along south end of Yellow Mountain to Wateroak Gap, turns southwest, crosses Chunky Gal Mountain, passes through Whiteoak Stamp, traverses west side of Big Kitchens Knob, crosses Little Mountain, and traverses Sassafras Gap. It then goes around shoulder near top of Court House Bald and through Court House Bald Gap, traverses west side of Sharp Top, and continues to Bly Gap on the North Carolina-Georgia Line, where the Trail exits the Nantahala National Forest.

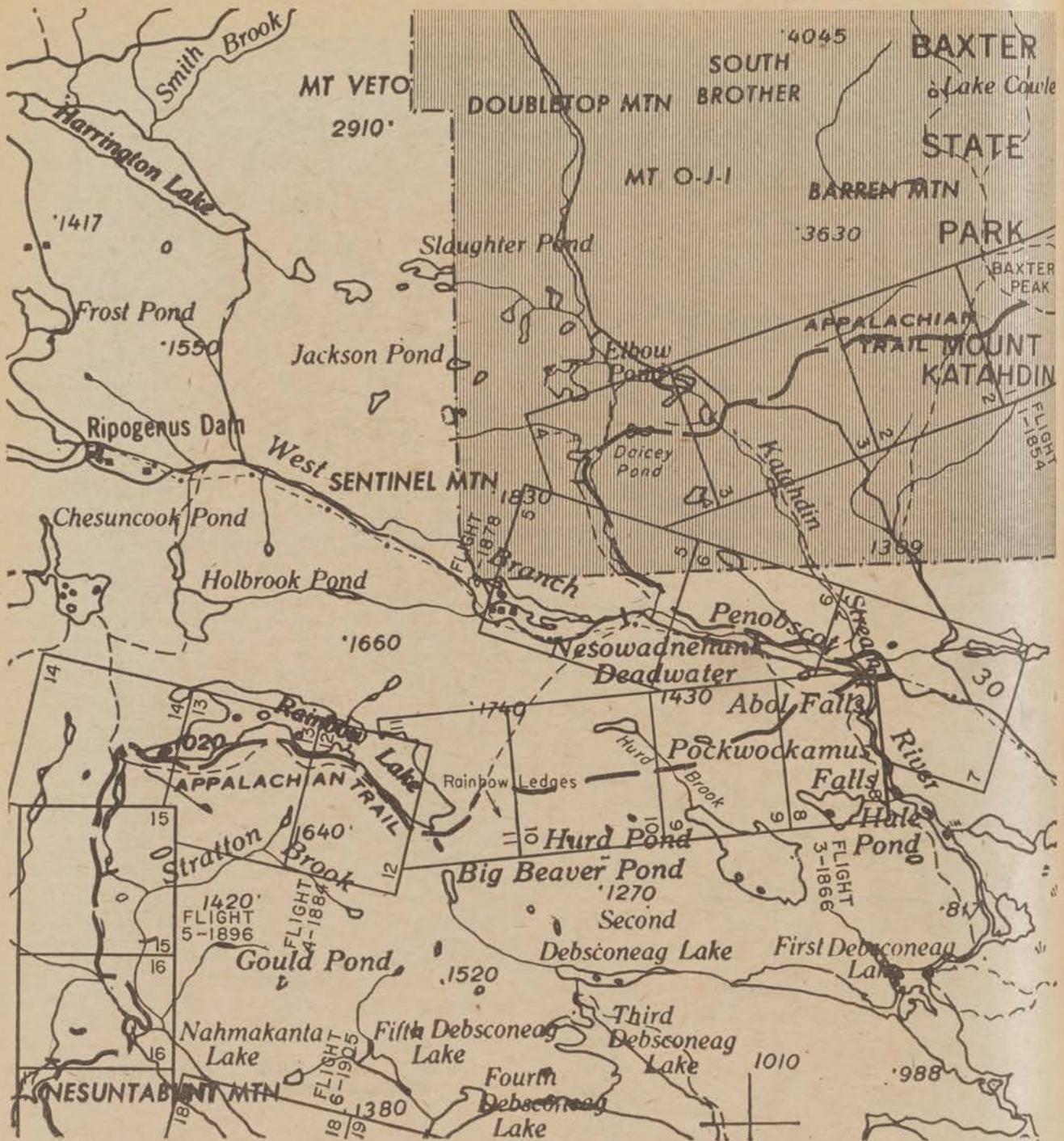
#### GEORGIA

The Appalachian Trail enters Georgia and the Chattahoochee National Forest at Bly Gap and runs generally south passing to the east of Rich Knob, over Rocky Knob, Wheeler Knob, through Blue Ridge Gap, Plum Orchard Gap, and Cowart Gap. Crosses U.S. Route 76 and Dicks Creek east of Dicks Creek Gap, continues on through Parks Gap and crosses York Ridge at Mule Mountain. Crosses Moccasin Creek and climbs Bramlet Ridge at Hellhole Mountain then runs west along the crest of Bramlet Ridge to Dismal Mountain. From Dismal Mountain the Trail swings in a southwesterly arc traversing the swag of the Blueridge, Steeltrap Gap, Wolfpen Gap, and over the top of Tray Mountain. Through Tray Gap where it crosses Forest Service Road 79, continues on to Indian Grave Gap, crosses Forest Service Road 283, ascends Rocky Mountain

where it runs along the crest of the ridge, and then drops down to Unicoi Gap and Georgia Highway 75. Ascending Blue Mountain the Trail continues through Henson Gap to Red Clay Gap where it again changes to a southerly course, crosses the headwaters of the Chattahoochee River, and follows generally the course of the river to Low Gap Creek where it leaves the river and ascends to the summit of Poe Knob and there changes to a southwesterly course. It passes through Cool Springs Gap, crosses Richard B. Russell Scenic Highway (Georgia Highway 348) near Piney Mountain, passes Raven Cliffs and to the south of Wildcat Mountain, descends into the deep gorge of Town Creek, ascends and crosses Bid Ridge at the south end of Cowrock Mountain, goes over Turkeypen Mountain and Levelland Mountain and crosses U.S. Routes 19 and 129 in the vicinity of Neels Gap.

From Neels Gap it is 2 miles by the Trail to the top of Blue Mountain, highest elevation on the Georgia section of the Trail. At the top of Blood Mountain the Trail assumes a northwesterly direction to follow Duncan Ridge, crossing Slaughter Mountain and through Wolfpen Gap where it crosses Georgia Highway 180, and goes over Wildcat Knob and Coosa Bald. Then in westerly direction it goes over Buckeye Knob, Wildcat Knob to Mulky Gap where it crosses Forest Service Road 4 and continues west crossing Akin Mountain, Fish Knob, Gregory Knob, and Rhodes Mountain. At this point the Trail again assumes a southerly course over Licklog Mountain, Wallalah Mountain and crosses Georgia Highway 60 at Little Skeenah Creek. Following the crest of Toonowee Mountain, it crosses the Toocoa River and passes through Sapling Gap, goes over John Dick Mountain and on to Three Forks and Forest Service Road 58 where three streams join to form Noontootla Creek. Here the Trail crosses the stream and Forest Service Road 58, then ascends Rich Mountain, follows the length of the ridge, drops down to cross Forest Service Road 42, and ascends to the summit of Springer Mountain southern terminus of the Appalachian Trail.

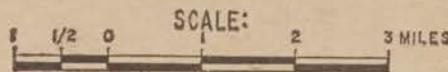




MAP NO. 1



Maine  
 APPALACHIAN TRAIL



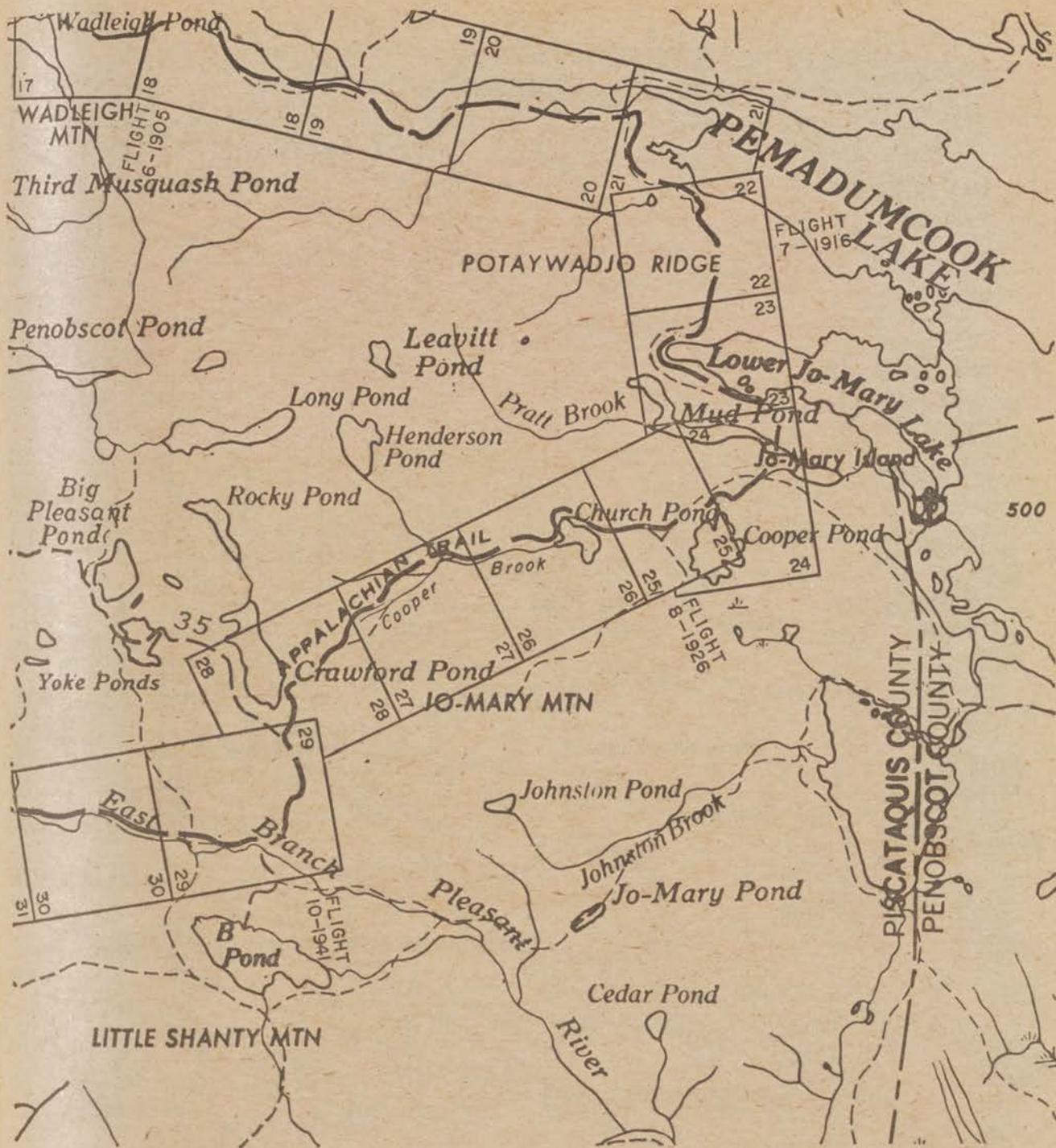
DETAIL MAP 88  
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FEDERAL..... [stippled box]

STATE..... [hatched box]

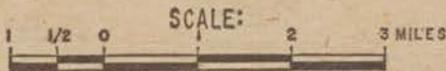
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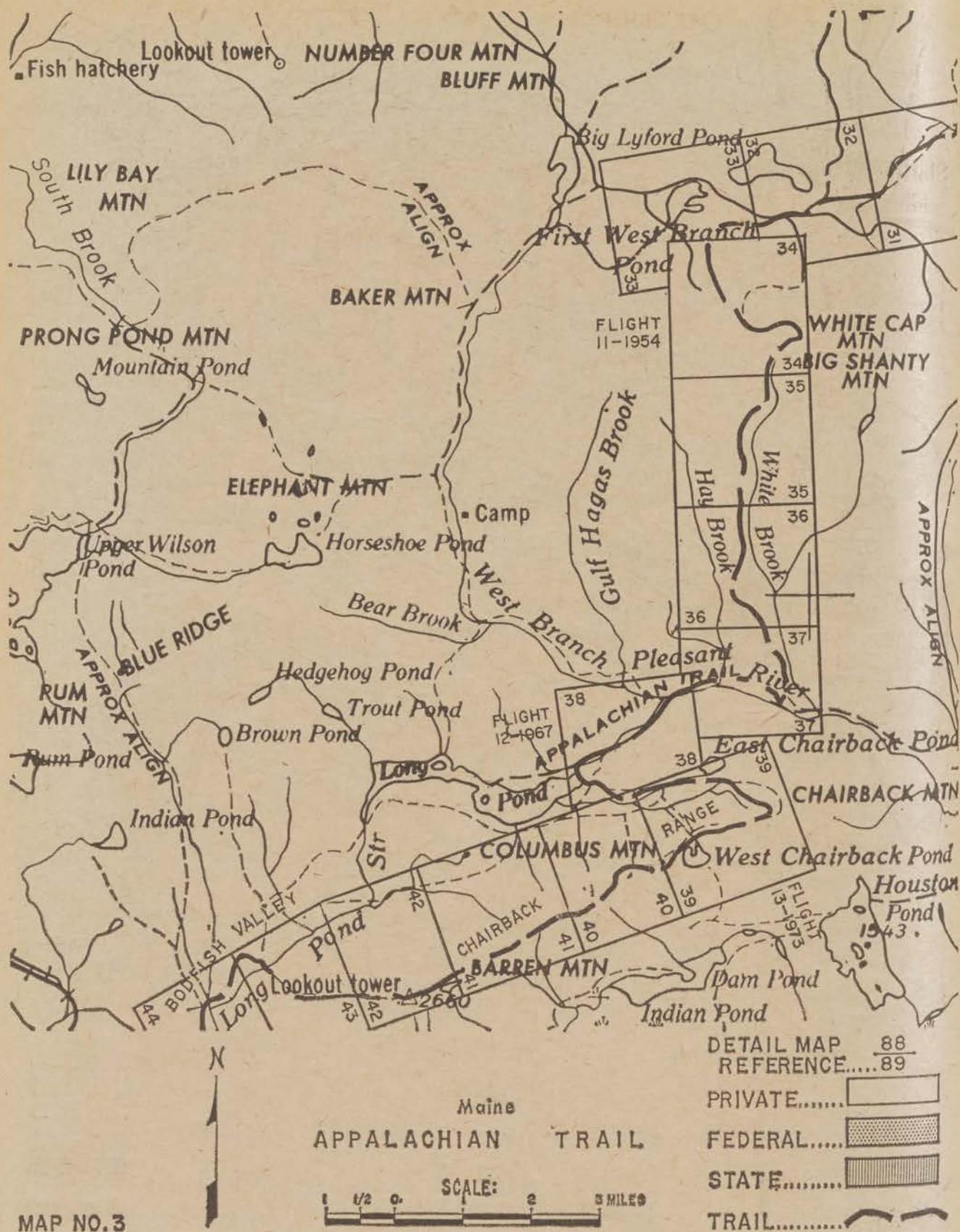


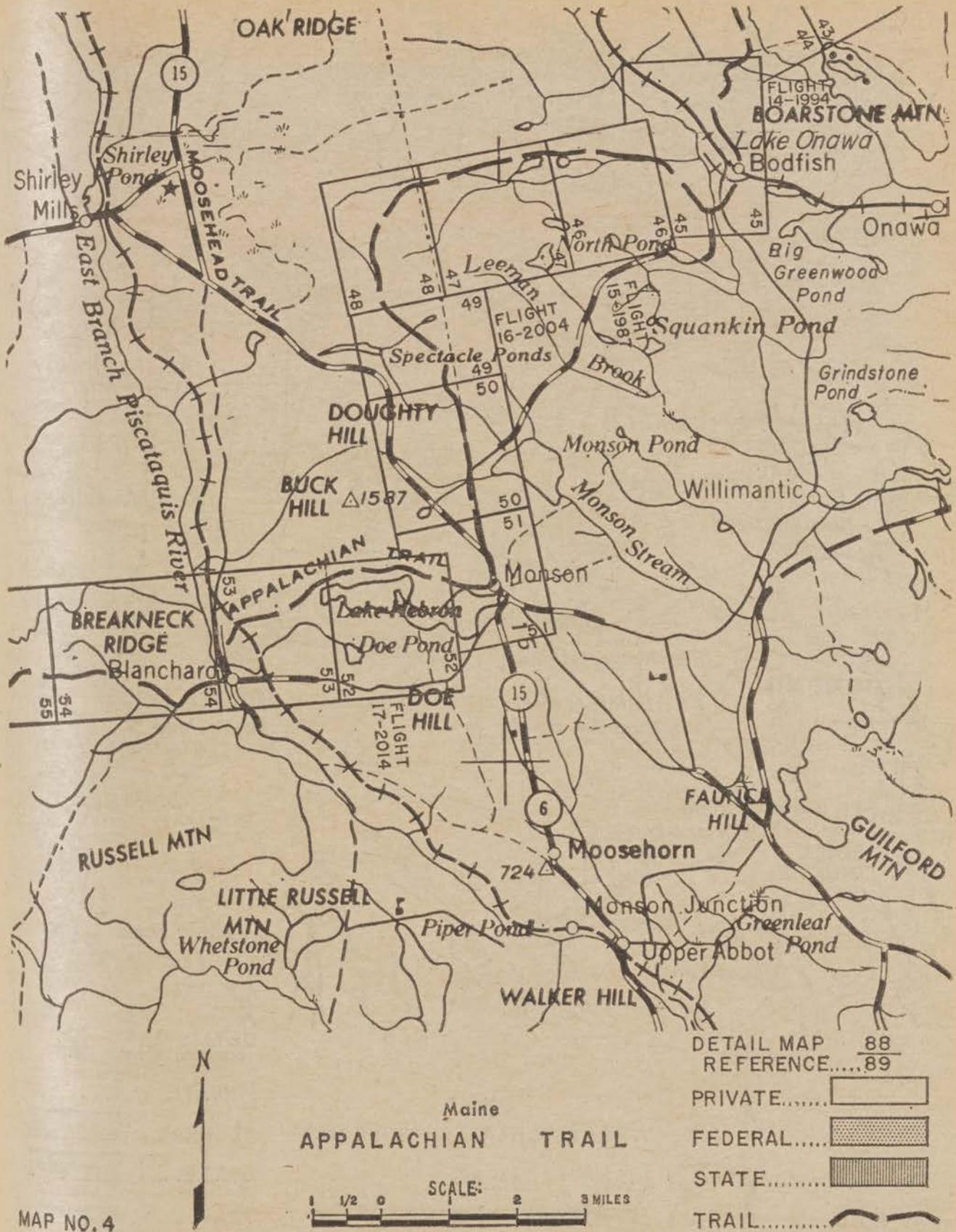
Maine  
**APPALACHIAN TRAIL**

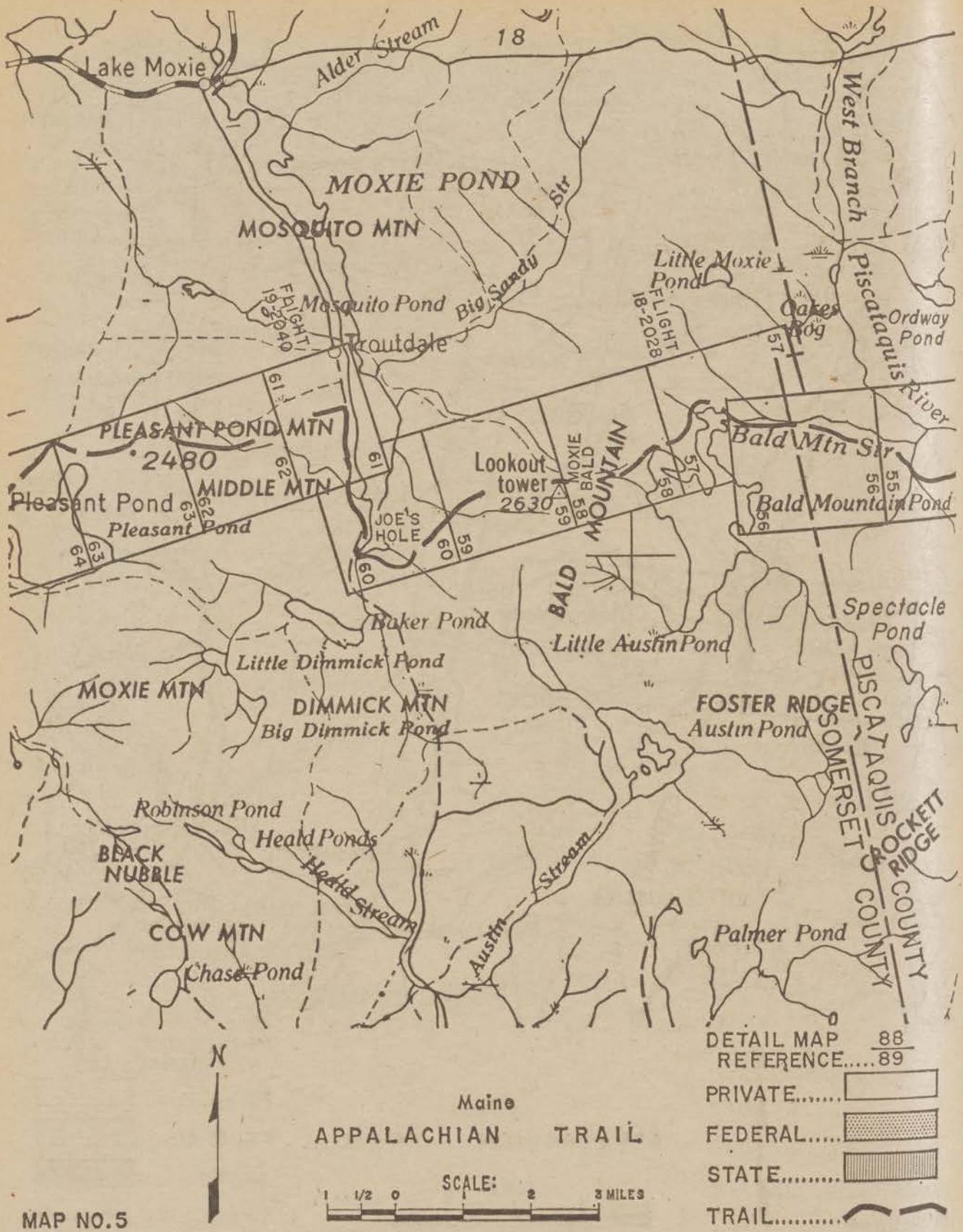


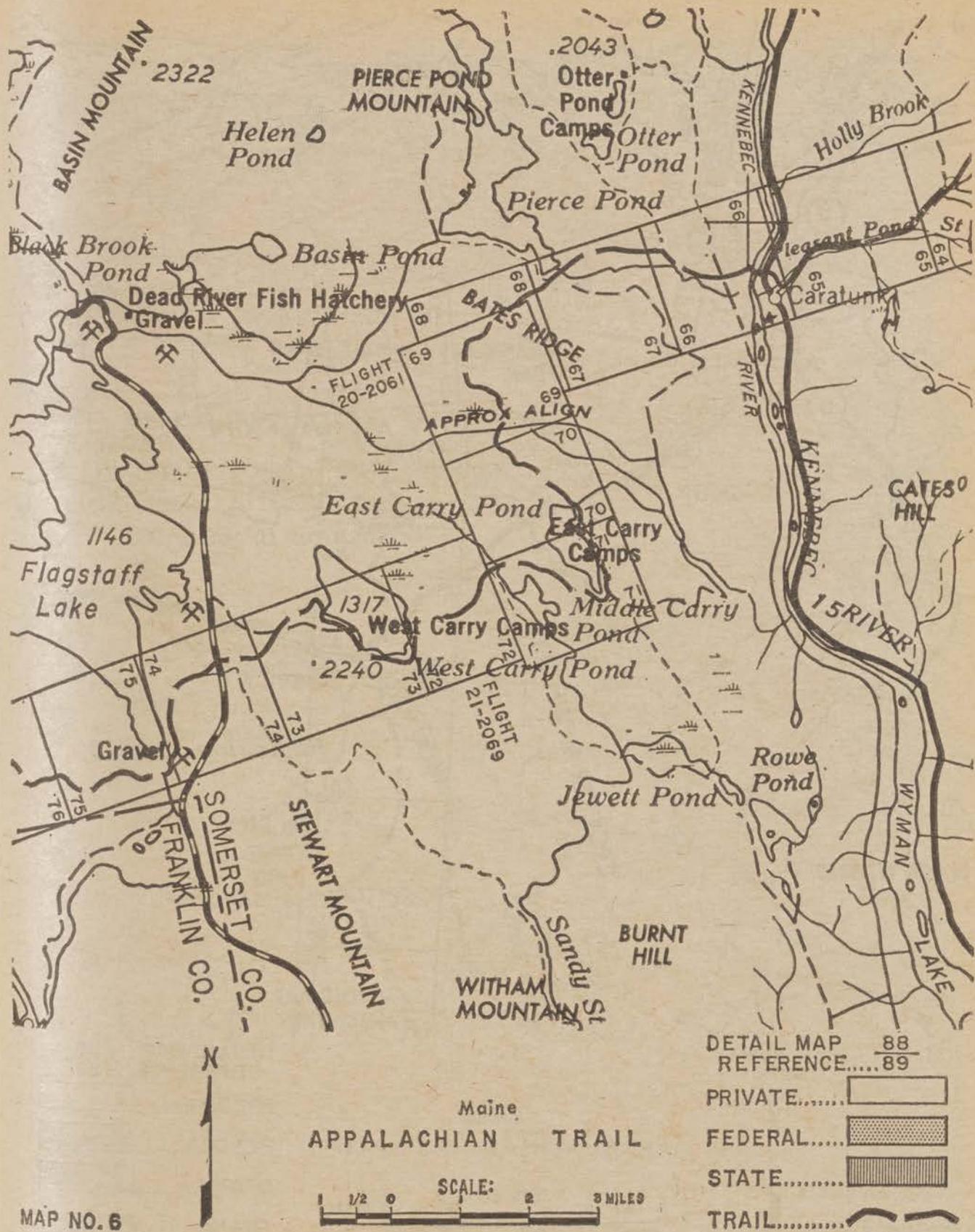
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 REFERENCE.....89

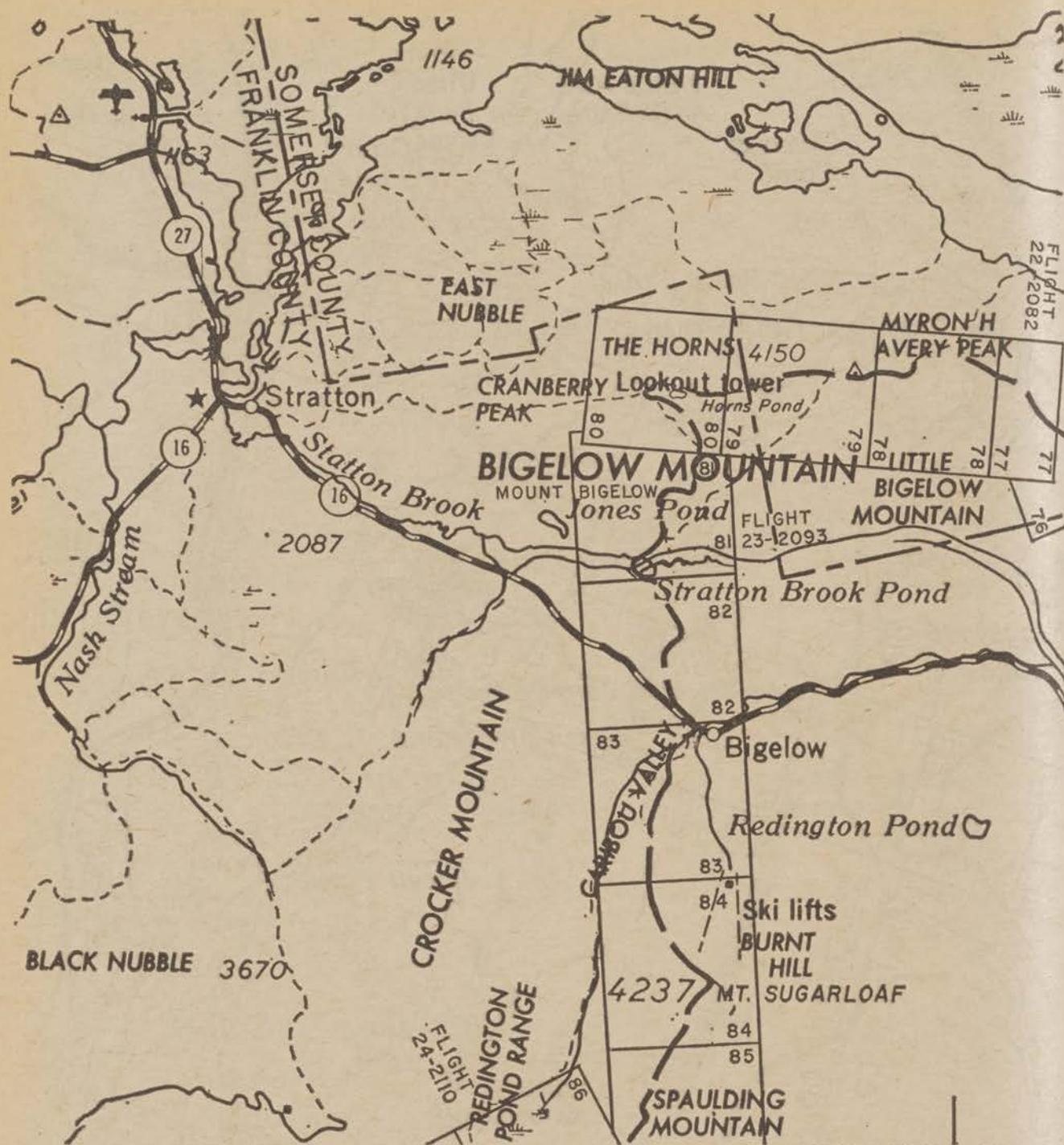
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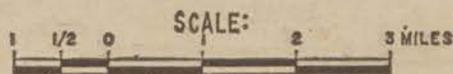






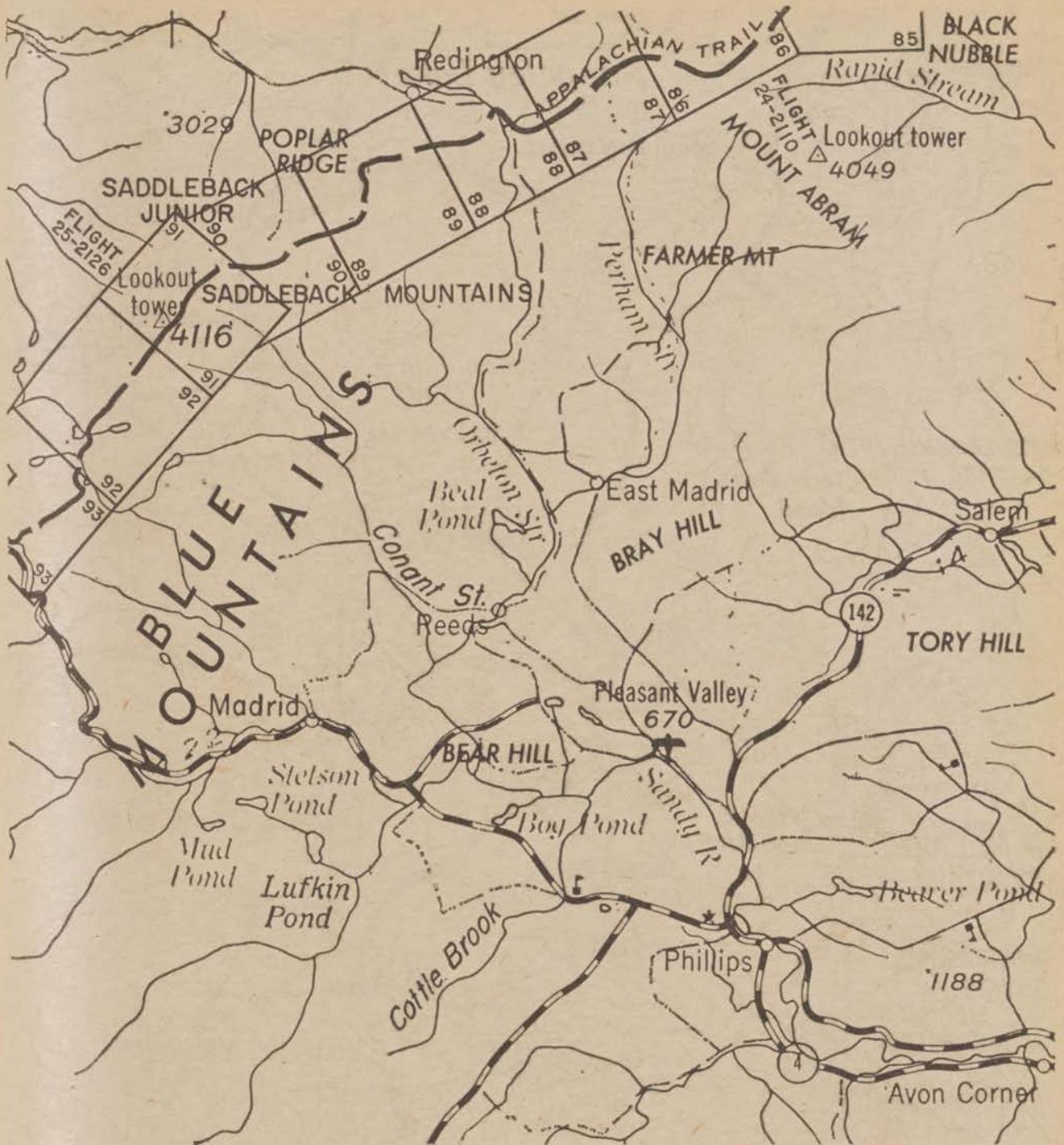
MAP NO. 7

Maine  
APPALACHIAN TRAIL



DETAIL MAP	88
REFERENCE.....	89

- PRIVATE.....
- FEDERAL.....
- STATE.....
- TRAIL.....

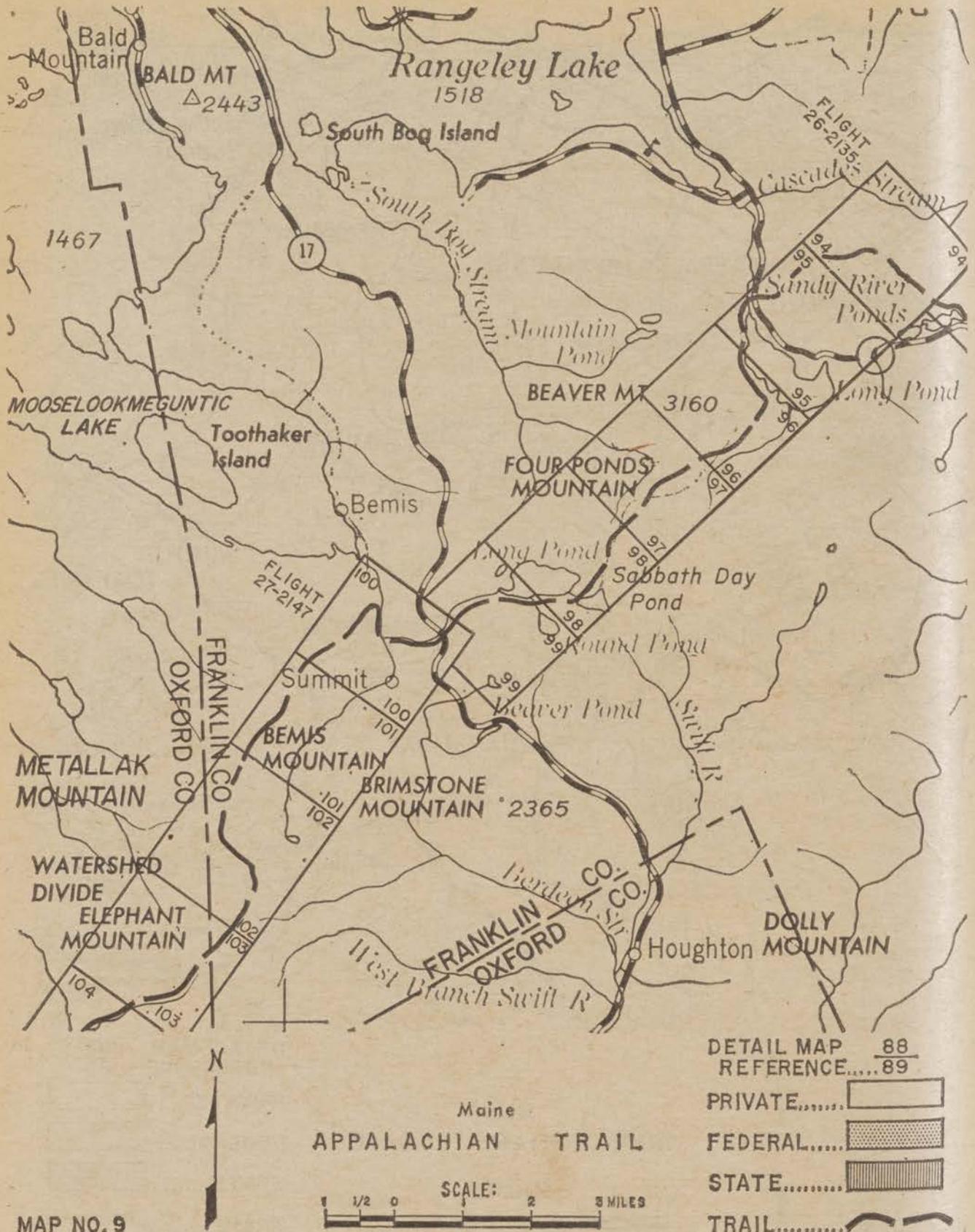


Maine  
APPALACHIAN TRAIL



- DETAIL MAP 88  
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  - STATE..... [horizontal lines box]
  - TRAIL..... [thick line with wavy edges]

MAP NO. 8



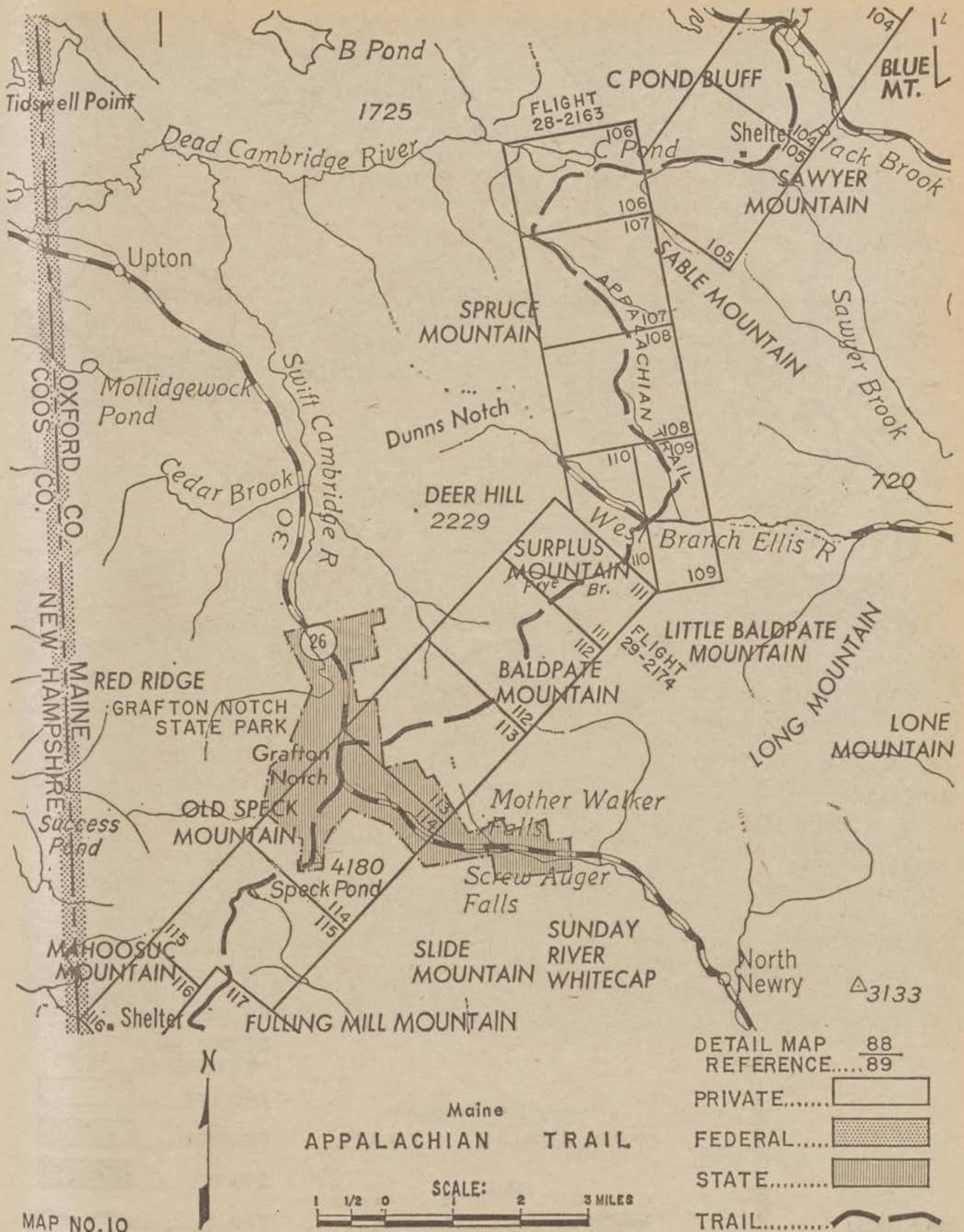
MAP NO. 9

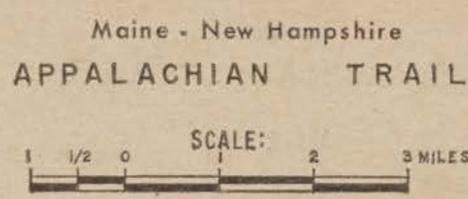
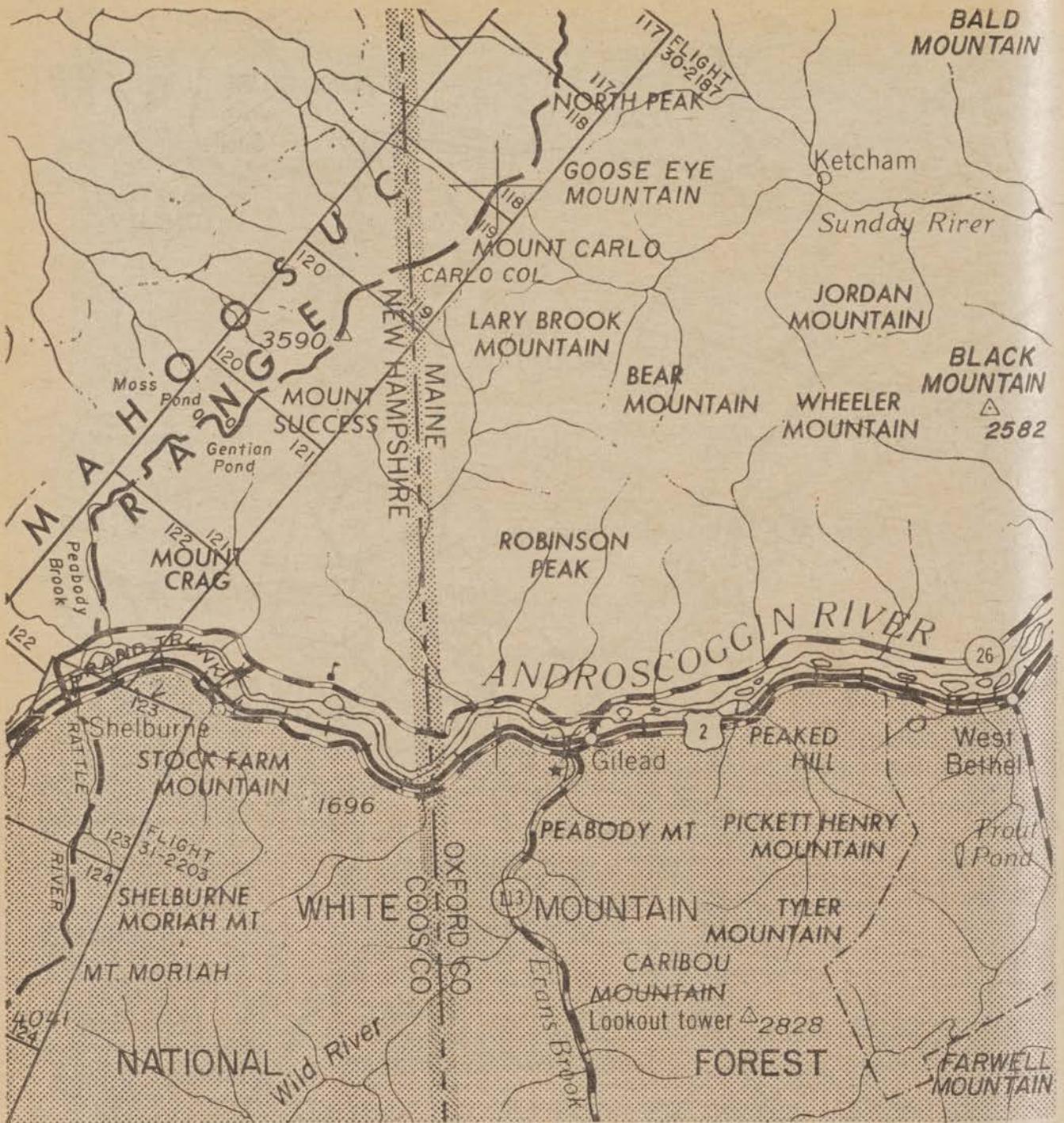
DETAIL MAP 88  
 REFERENCE.....89

- PRIVATE..... [dotted box]
- FEDERAL..... [cross-hatched box]
- STATE..... [horizontal lines box]
- TRAIL..... [solid line]

Maine  
 APPALACHIAN TRAIL

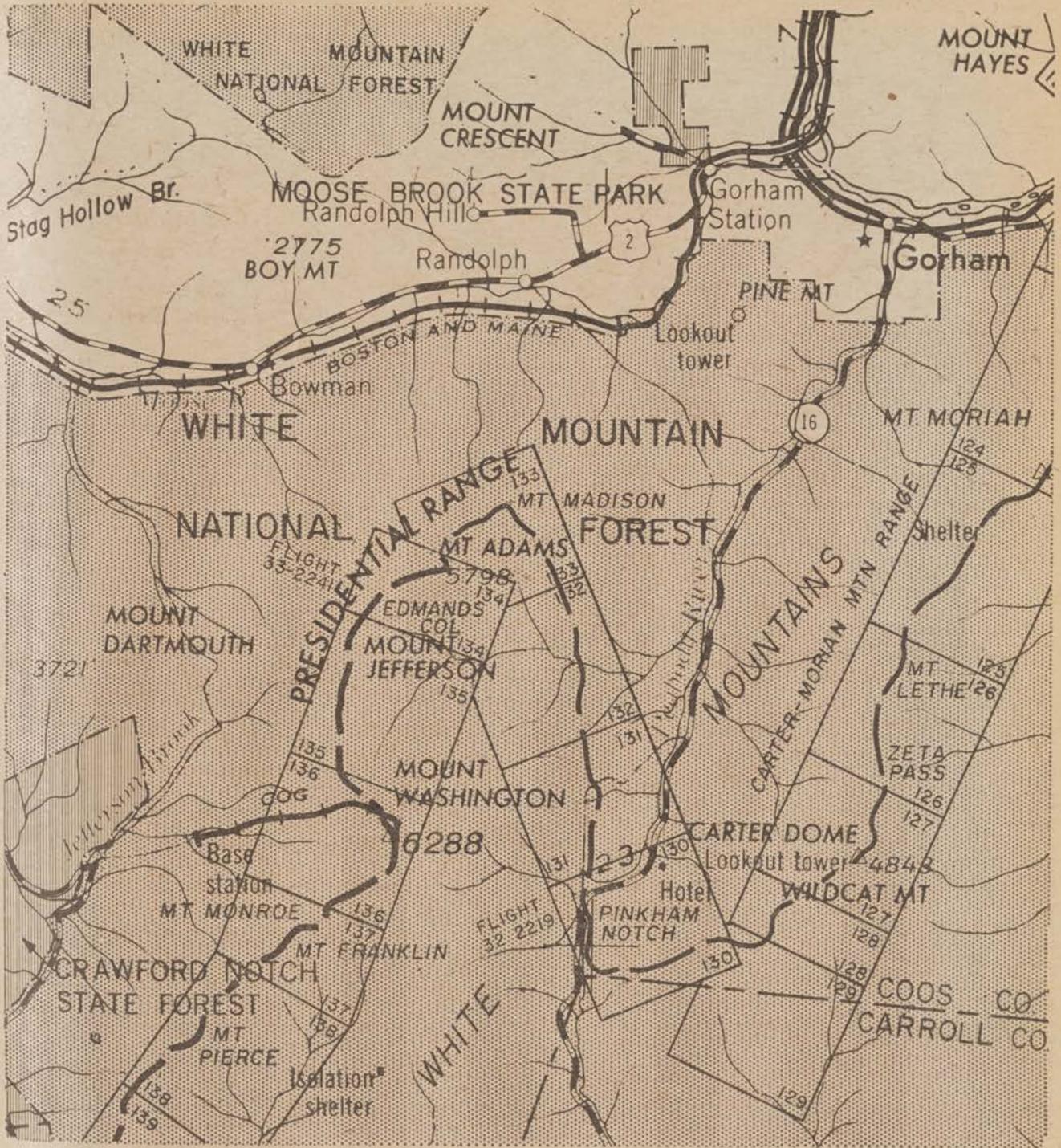




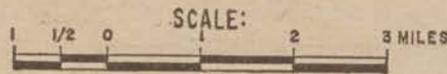


DETAIL MAP	88
REFERENCE	89
PRIVATE	
FEDERAL	
STATE	
TRAIL	

MAP NO. 11



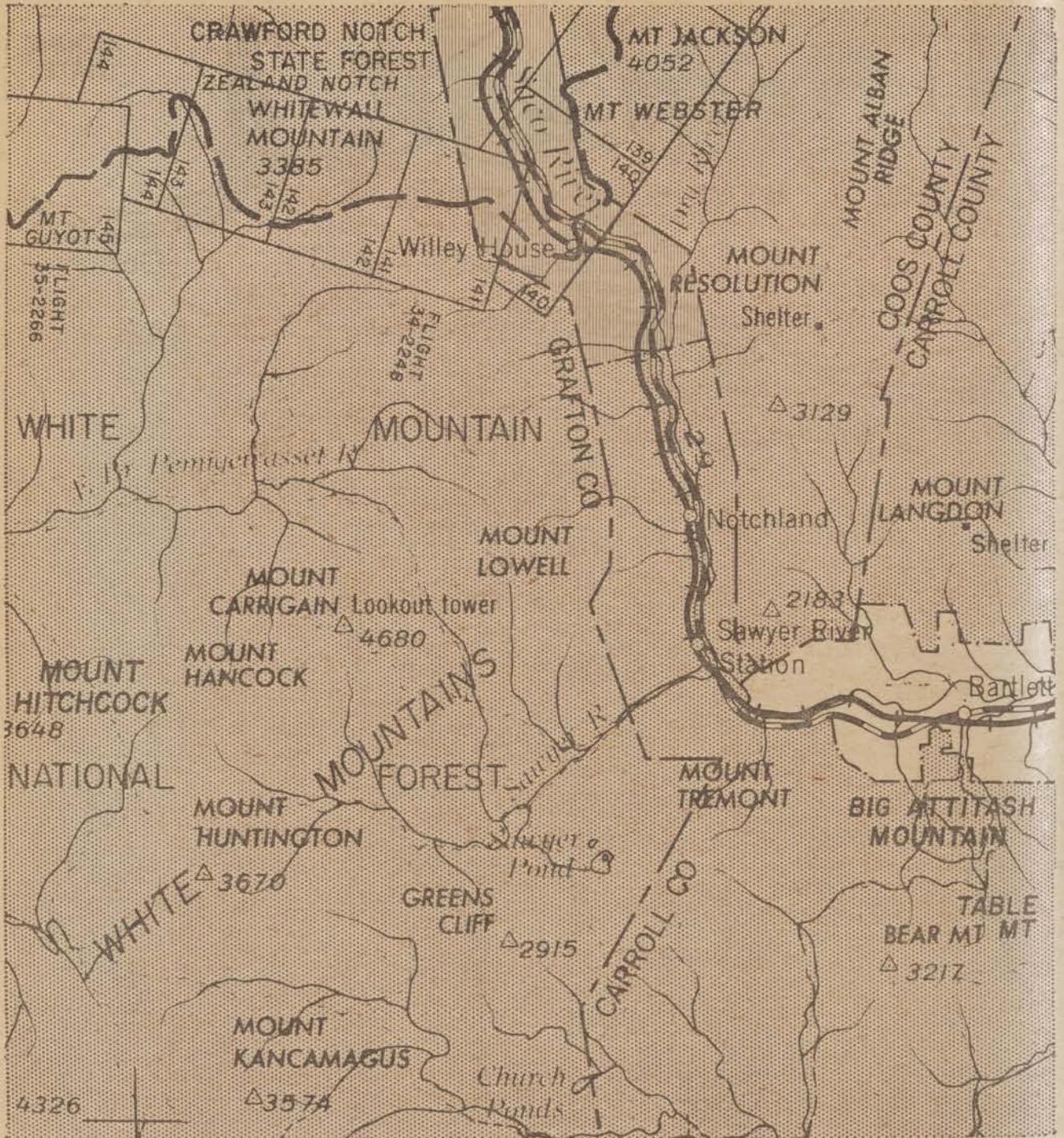
New Hampshire  
APPALACHIAN TRAIL



DETAIL MAP 88  
REFERENCE.....89

- PRIVATE.....
- FEDERAL.....
- STATE.....
- TRAIL.....

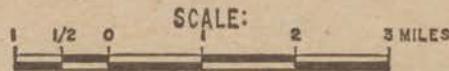
MAP NO.12



MAP NO.13

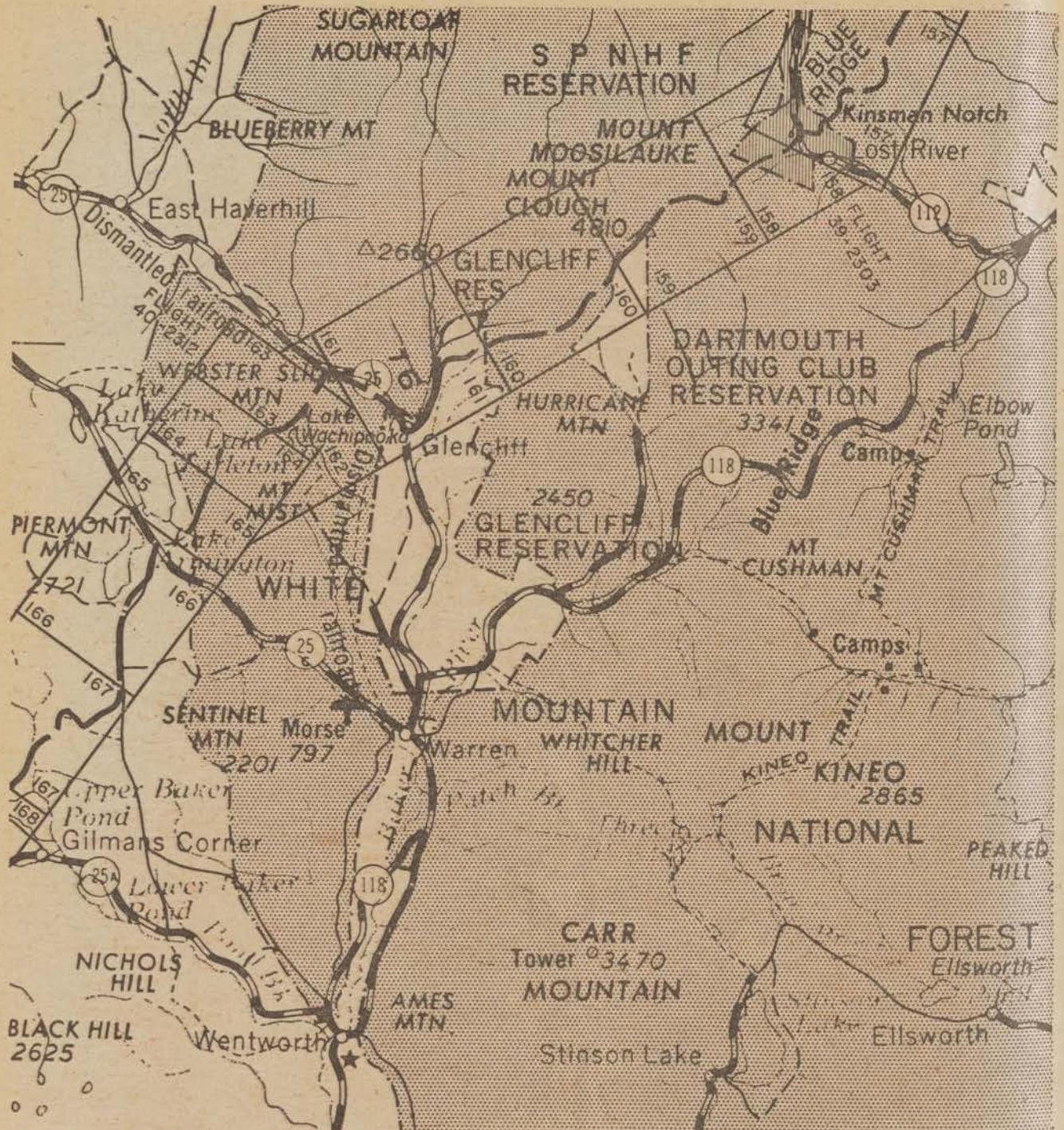


New Hampshire  
APPALACHIAN TRAIL

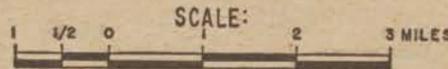


- DETAIL MAP 88
- REFERENCE.....89
- PRIVATE.....
- FEDERAL.....
- STATE.....
- TRAIL.....



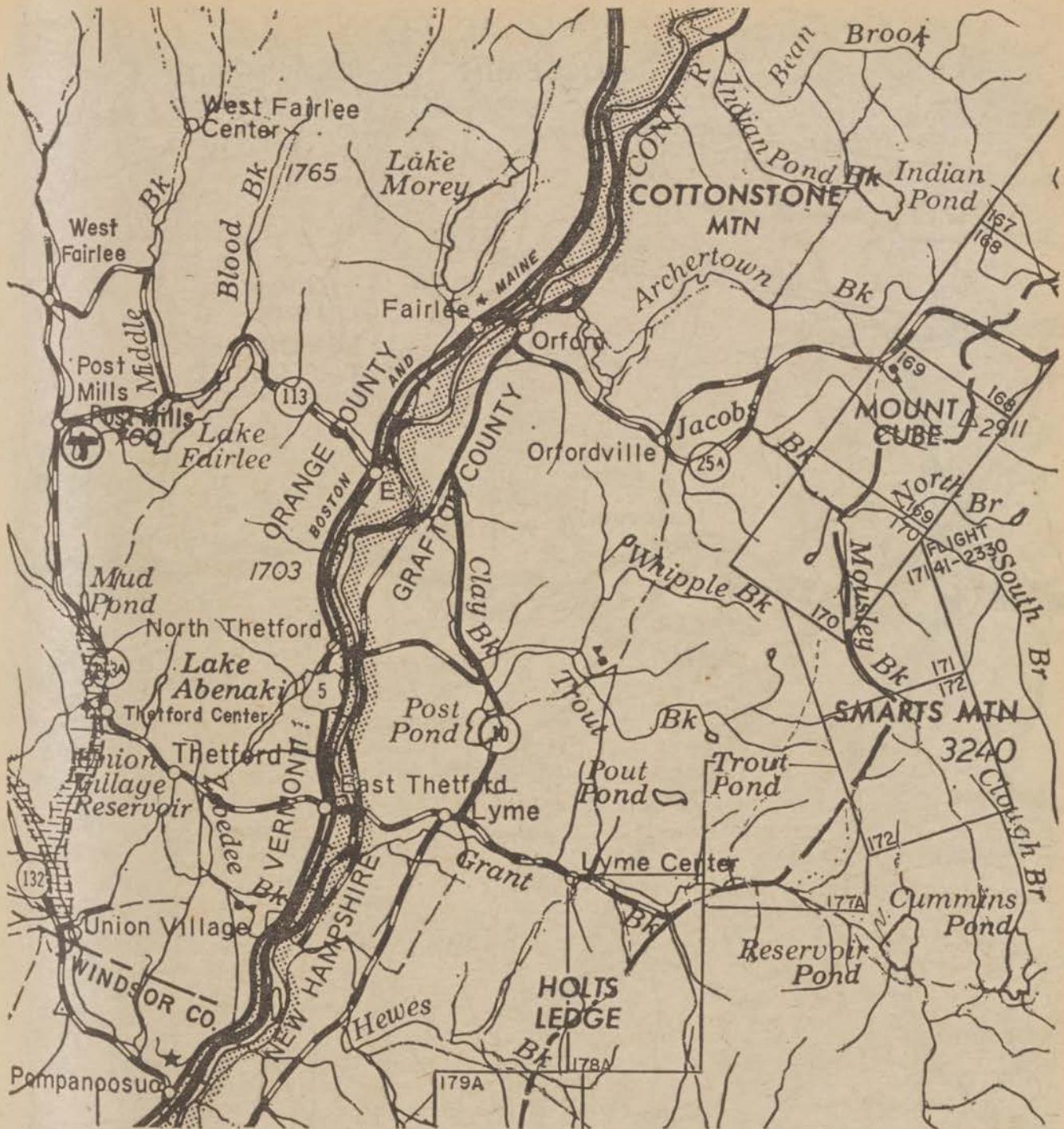


New Hampshire  
**APPALACHIAN TRAIL**

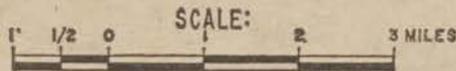


MAP NO. 15

DETAIL MAP	88
REFERENCE.....	89
PRIVATE.....	
FEDERAL.....	
STATE.....	
TRAIL.....	

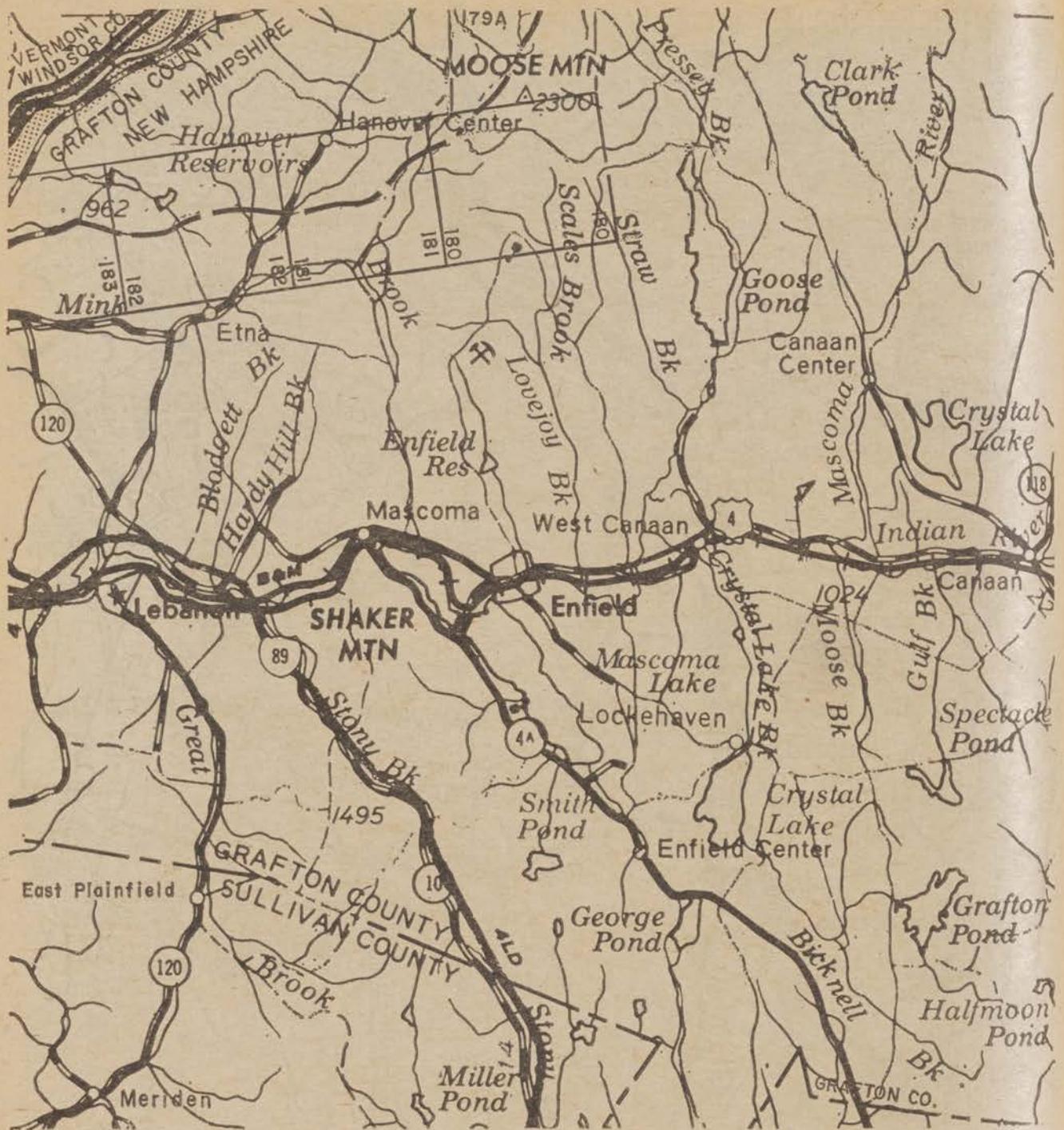


New Hampshire - Vermont  
**APPALACHIAN TRAIL**



- DETAIL MAP 88
- REFERENCE.....89
- PRIVATE.....
- FEDERAL.....
- STATE.....
- TRAIL.....

MAP NO.16



DETAIL MAP 88  
 REFERENCE..... 89

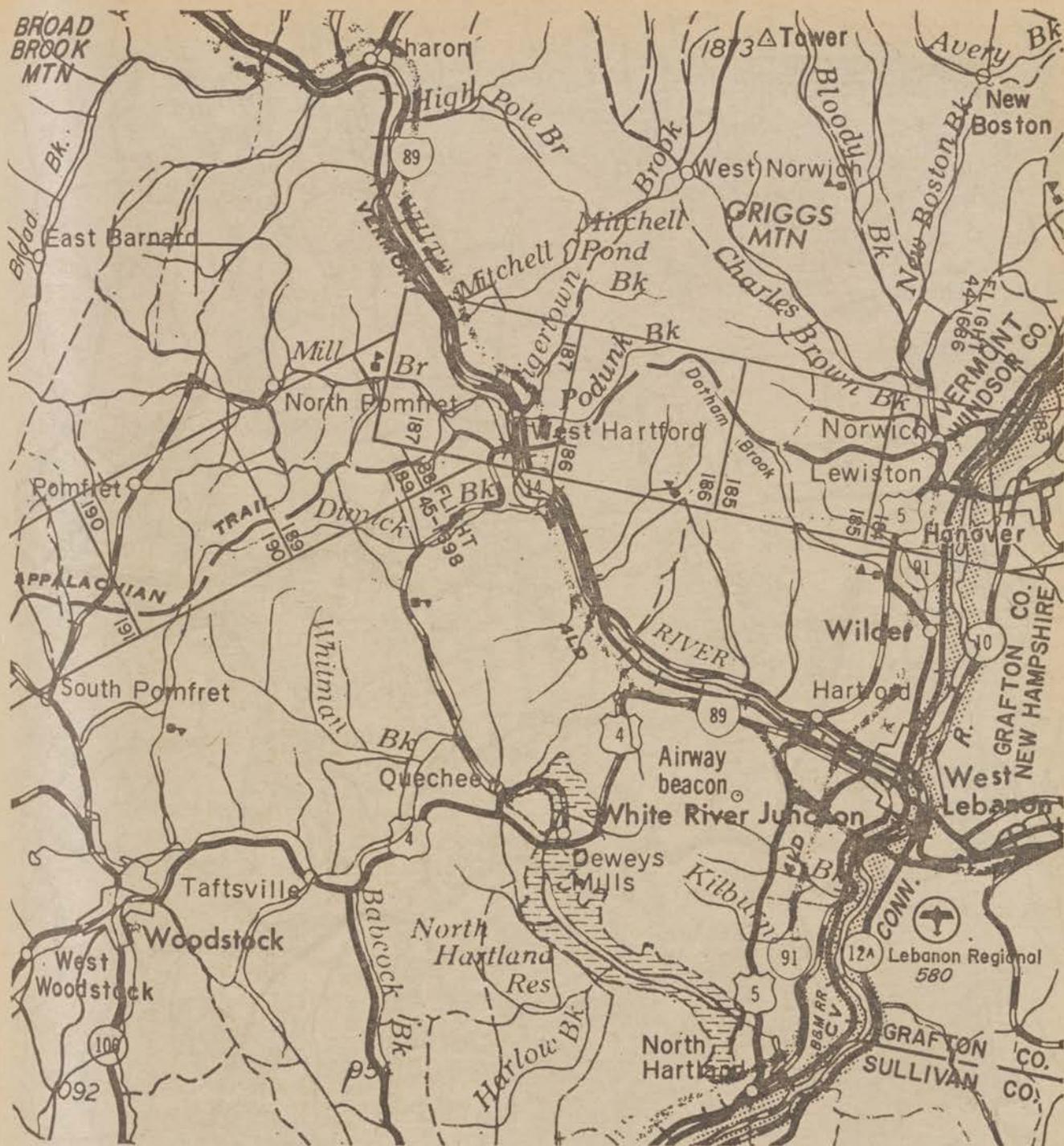
PRIVATE.....

FEDERAL.....

STATE.....

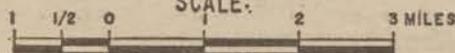
TRAIL.....

MAP NO.17



Vermont  
APPALACHIAN TRAIL

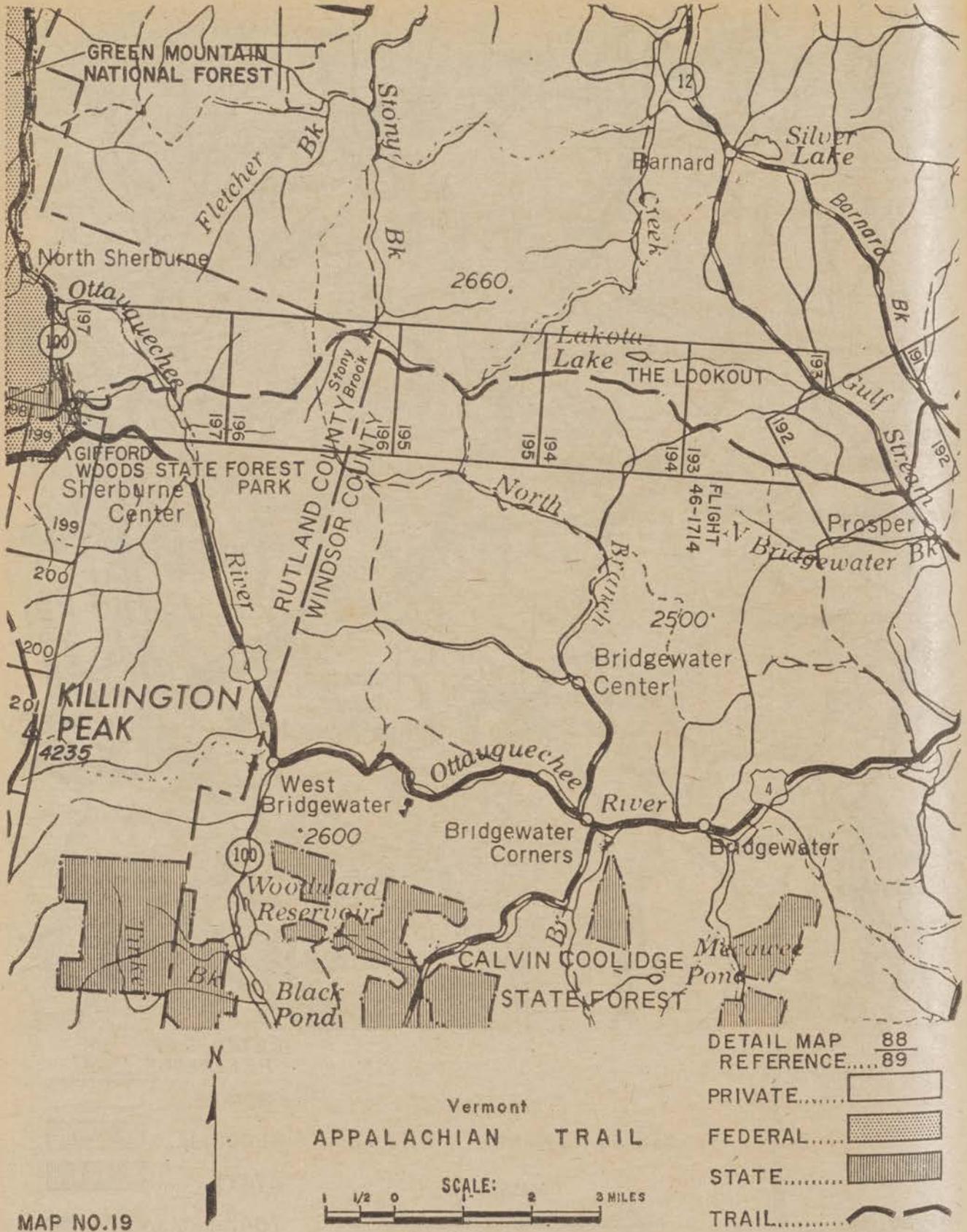
SCALE:

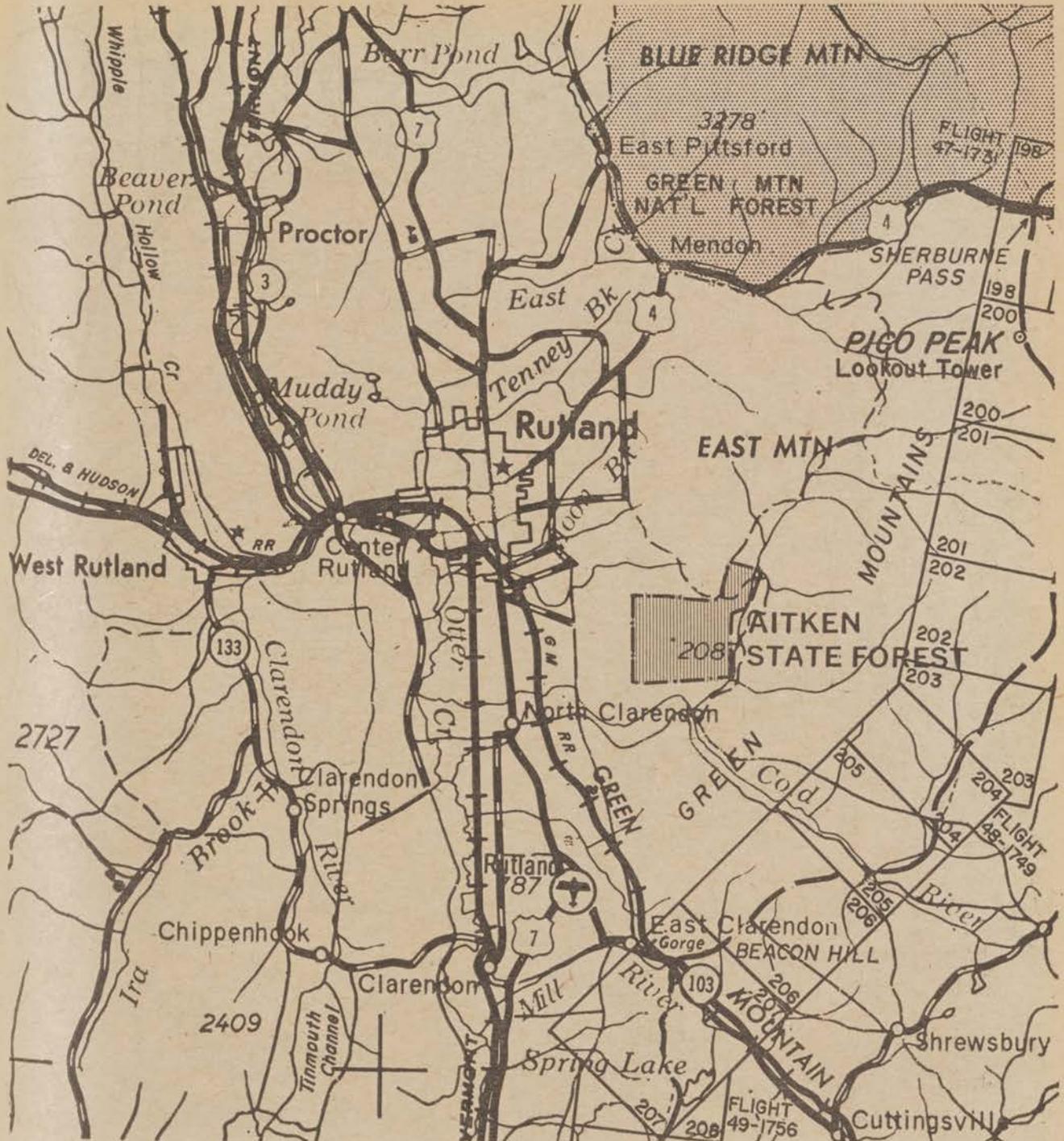


DETAIL MAP 88  
REFERENCE..... 89

- PRIVATE.....
- FEDERAL.....
- STATE.....
- TRAIL.....

MAP NO.18



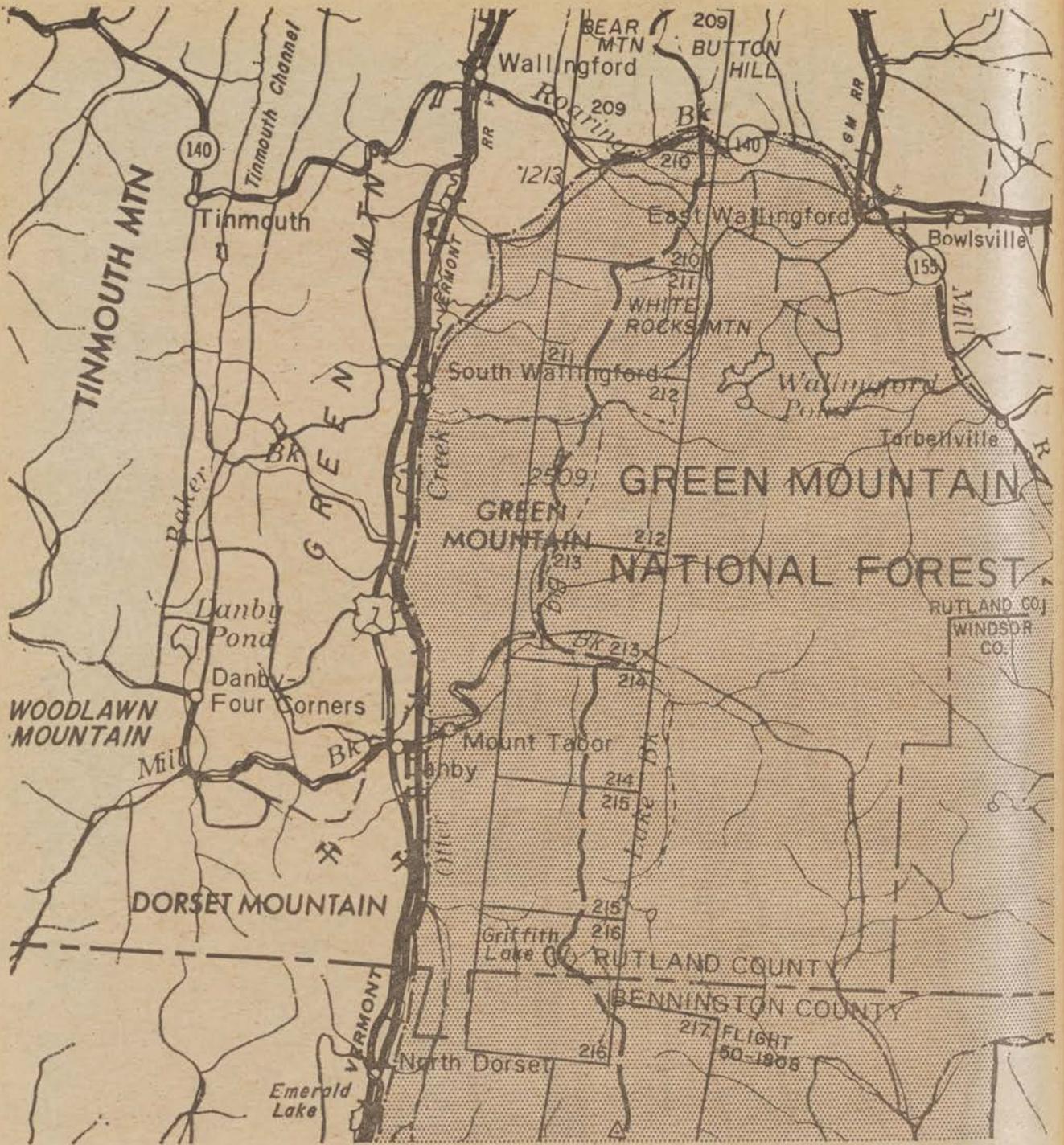


Vermont  
**APPALACHIAN TRAIL**



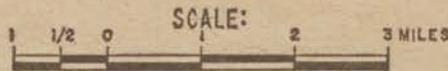
- DETAIL MAP 88
- REFERENCE.....89
- PRIVATE.....
- FEDERAL.....
- STATE.....
- TRAIL.....

MAP NO.20

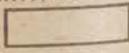
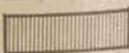


MAP NO.21

Vermont  
APPALACHIAN TRAIL



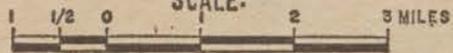
DETAIL MAP	88
REFERENCE	89

- PRIVATE..... 
- FEDERAL..... 
- STATE..... 
- TRAIL..... 



Vermont  
APPALACHIAN TRAIL

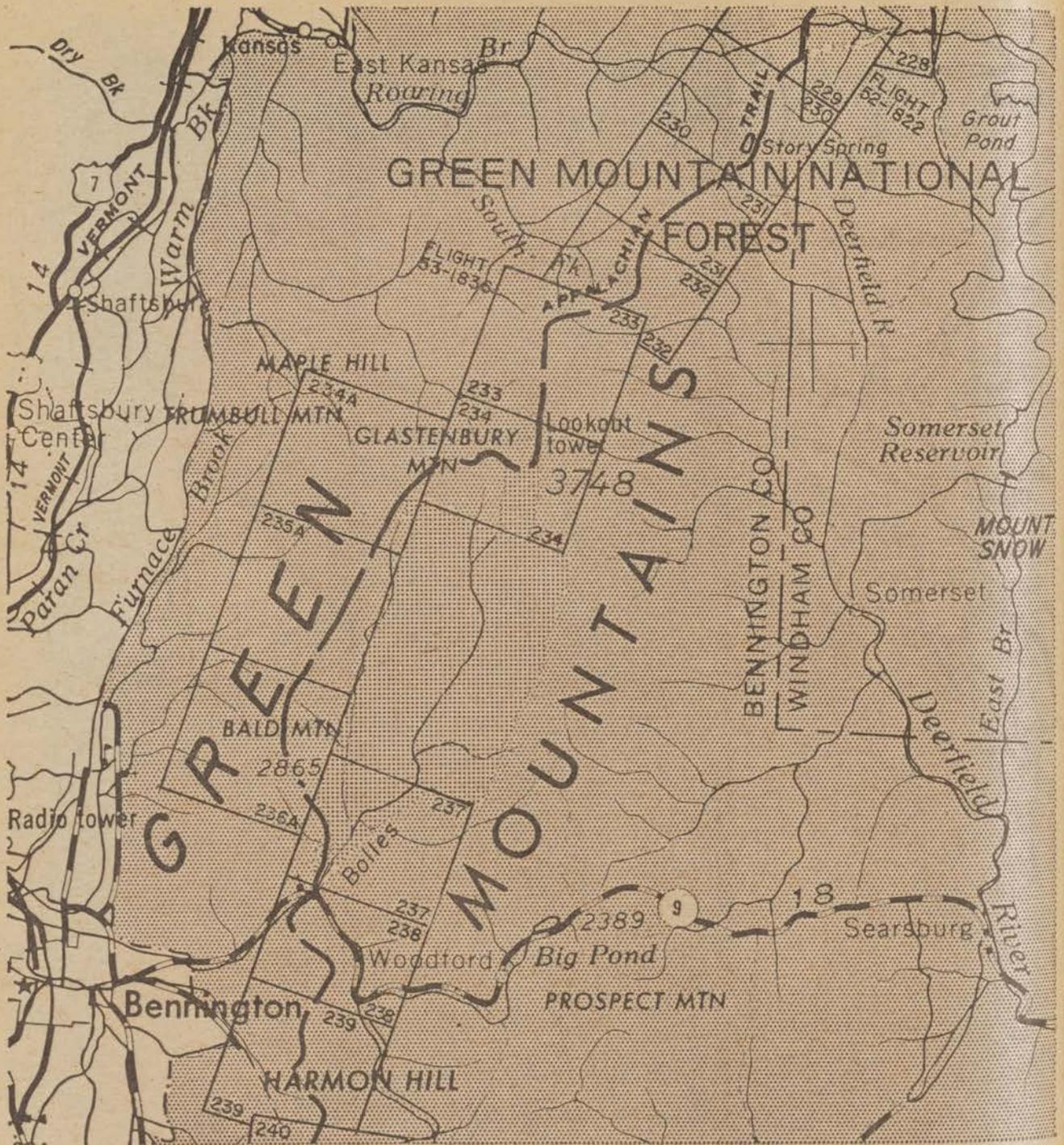
SCALE:



MAP NO.22

DETAIL MAP 88  
REFERENCE..... 89

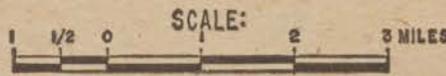
- PRIVATE.....
- FEDERAL.....
- STATE.....
- TRAIL.....



MAP NO. 23



Vermont  
 APPALACHIAN TRAIL

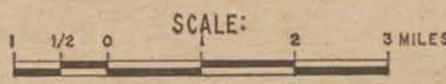


DETAIL MAP 88  
 REFERENCE.....89

- PRIVATE.....
- FEDERAL.....
- STATE.....
- TRAIL.....



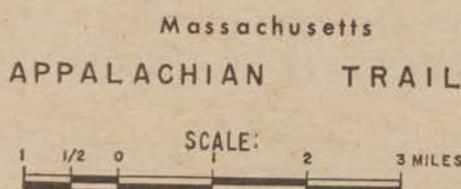
Vermont - Massachusetts  
**APPALACHIAN TRAIL**



DETAIL MAP 88  
 REFERENCE.....89

- PRIVATE.....
- FEDERAL.....
- STATE.....
- TRAIL.....

MAP NO. 24



DETAIL MAP	88
REFERENCE	89
PRIVATE	
FEDERAL	
STATE	
TRAIL	

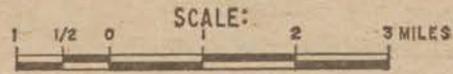
MAP NO. 25



MAP NO. 26



Massachusetts  
**APPALACHIAN TRAIL**



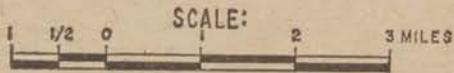
- DETAIL MAP 88
- REFERENCE.....89
- PRIVATE.....
- FEDERAL.....
- STATE.....
- TRAIL.....



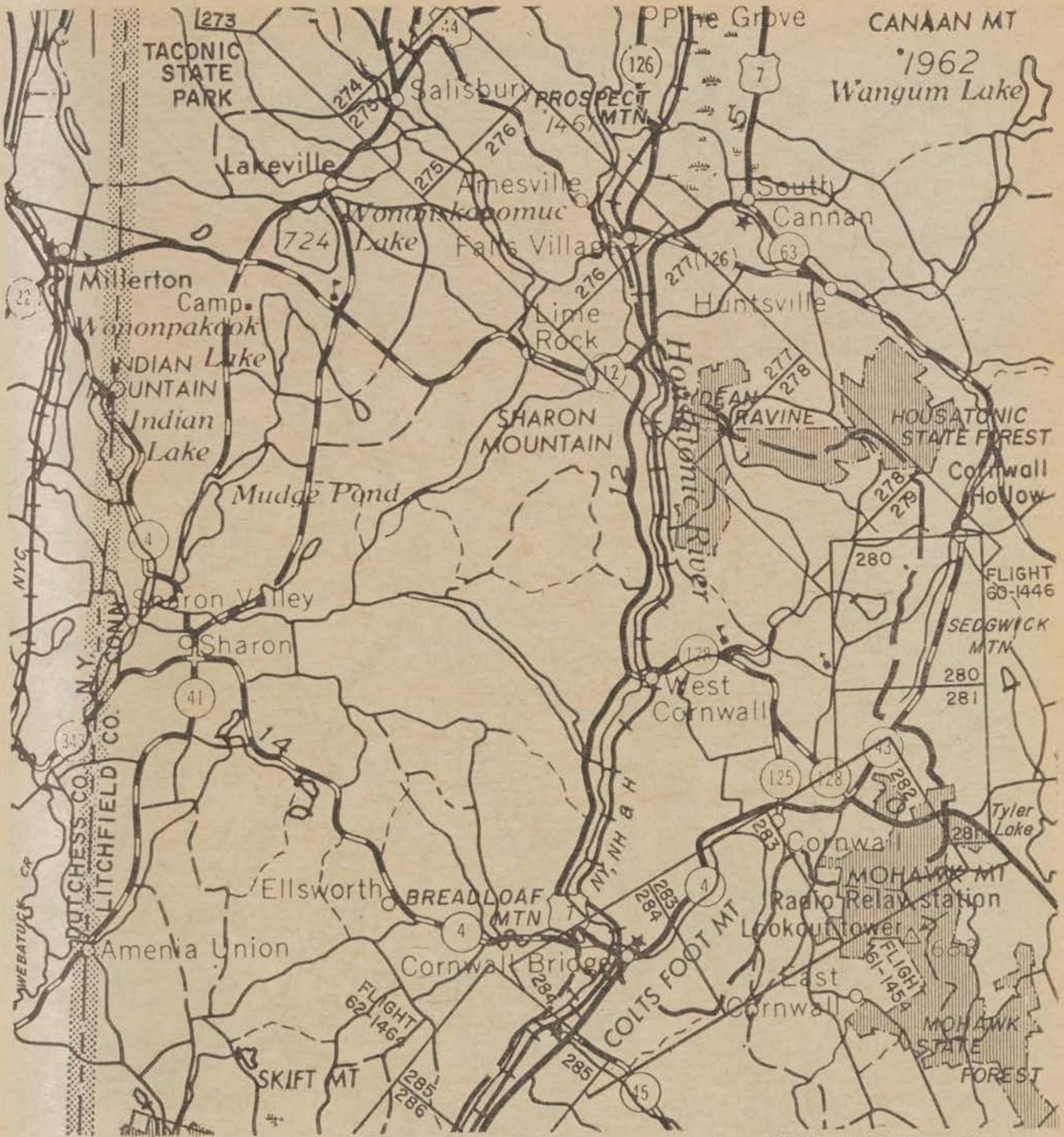
MAP NO. 27



Massachusetts - Connecticut  
**APPALACHIAN TRAIL**



- DETAIL MAP 88
- REFERENCE.....89
- PRIVATE.....
- FEDERAL.....
- STATE.....
- TRAIL.....

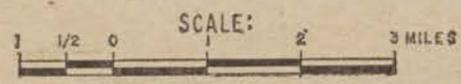


CANAAN MT  
1962  
Wangum Lake

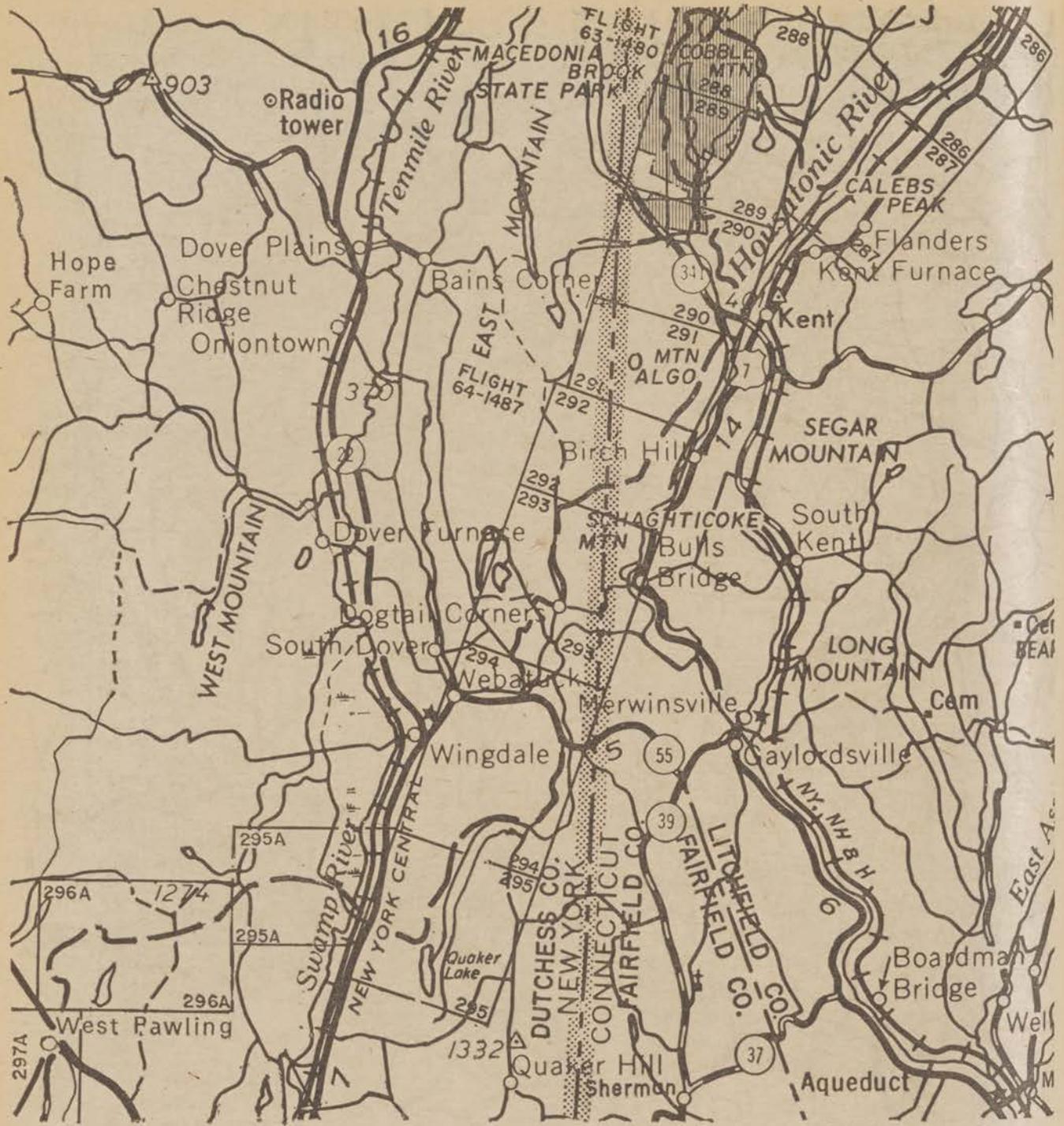
DETAIL MAP 88  
REFERENCE..... 89

- PRIVATE..... [white box]
- FEDERAL..... [stippled box]
- STATE..... [horizontal line box]
- TRAIL..... [dashed line]

Connecticut  
APPALACHIAN TRAIL



MAP NO. 28



MAP NO.29

Connecticut - New York  
APPALACHIAN TRAIL



DETAIL MAP 88  
REFERENCE.....89

PRIVATE..... [unshaded box]

FEDERAL..... [stippled box]

STATE..... [cross-hatched box]

TRAIL..... [dashed line with shading]



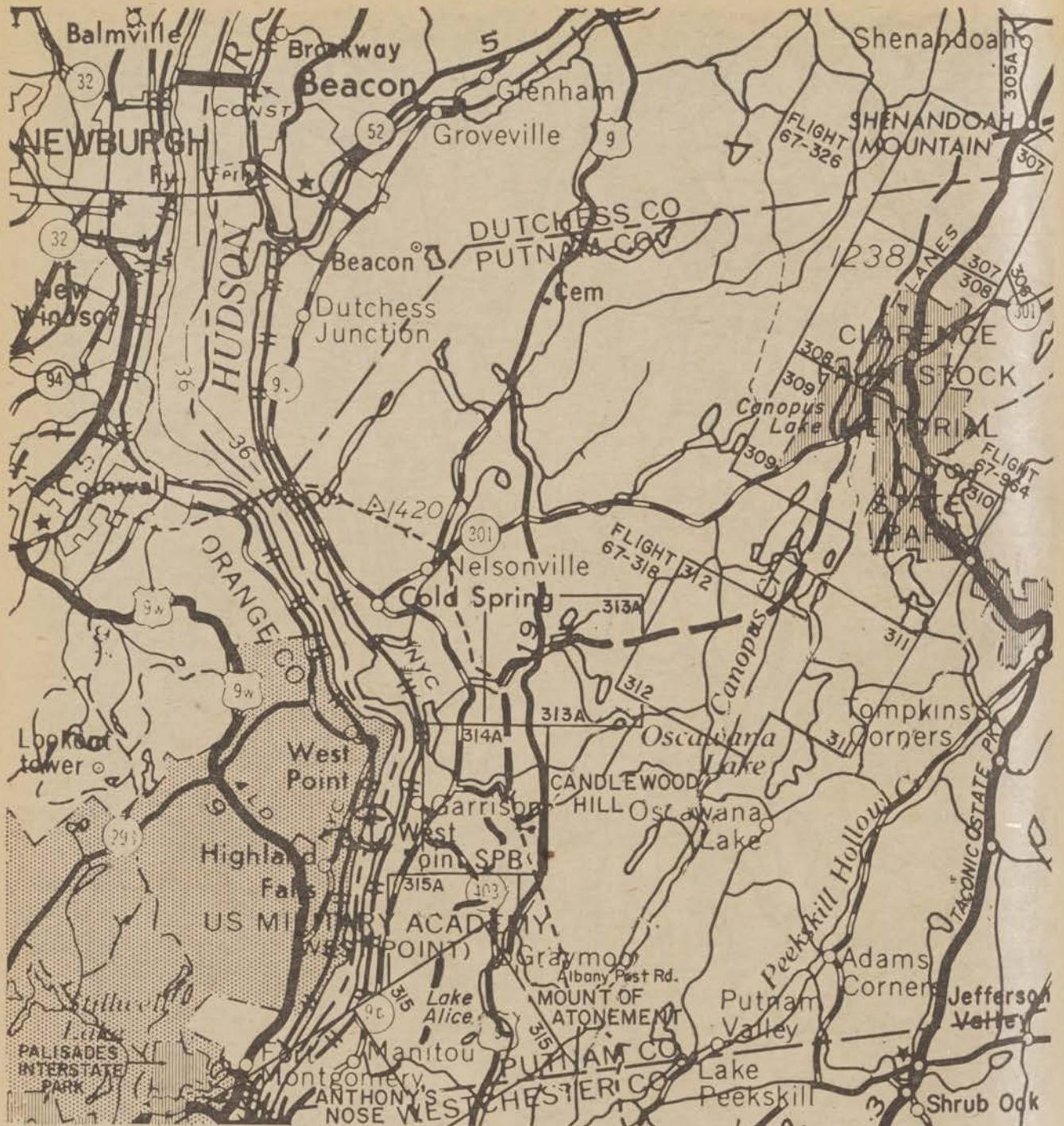
New York  
**APPALACHIAN TRAIL**



DETAIL MAP 88  
 REFERENCE..... 89

- PRIVATE..... [white box]
- FEDERAL..... [stippled box]
- STATE..... [horizontally lined box]
- TRAIL..... [dashed line]

MAP NO. 30

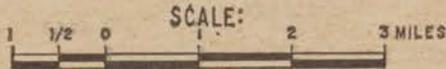


- DETAIL MAP 88  
REFERENCE..... 89
- PRIVATE.....
- FEDERAL.....
- STATE.....
- TRAIL.....

MAP NO. 31

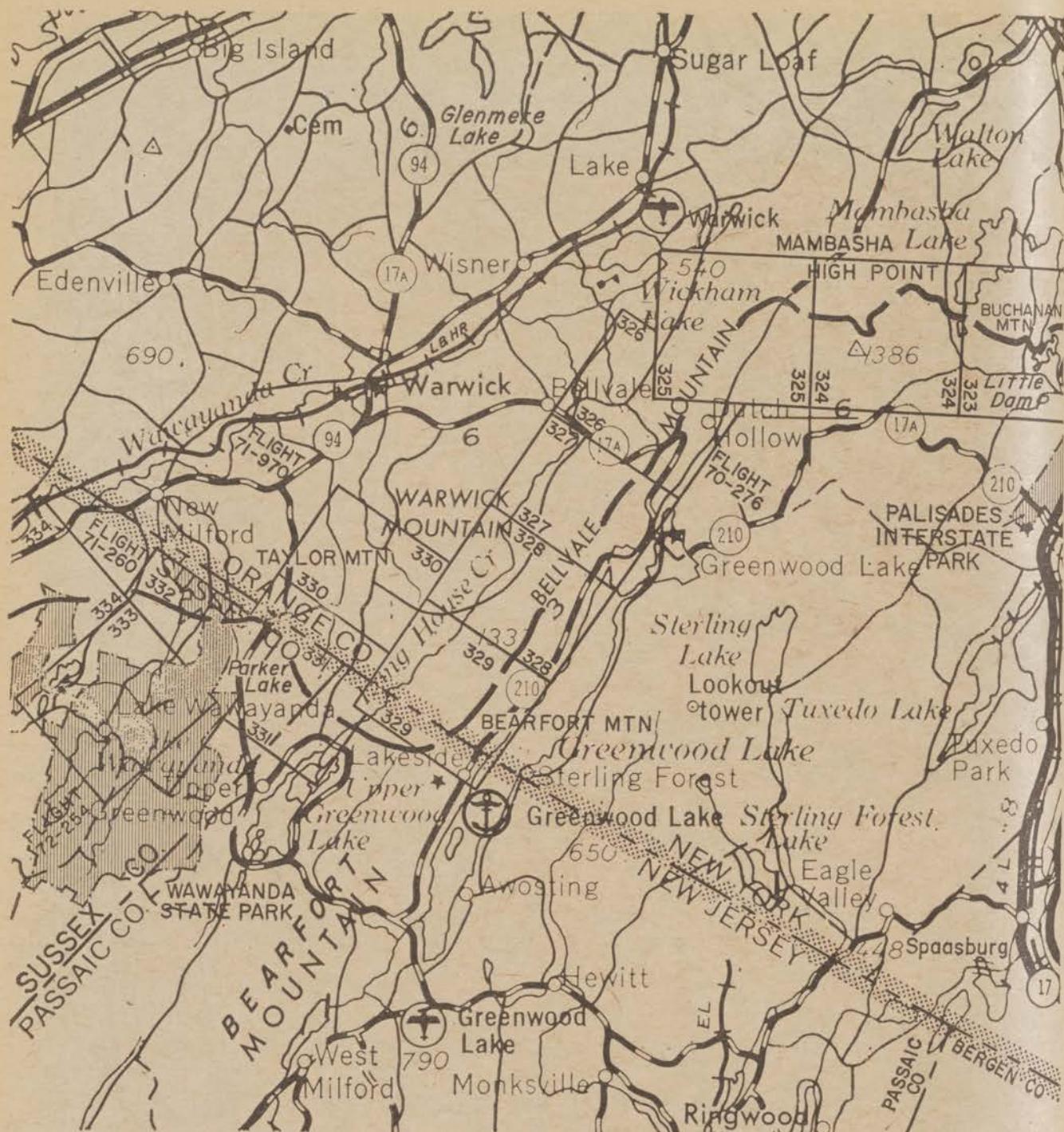


New York  
APPALACHIAN TRAIL

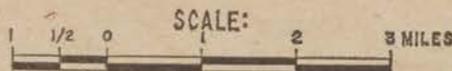


DETAIL MAP	88
REFERENCE.....	89
PRIVATE.....	
FEDERAL.....	
STATE.....	
TRAIL.....	

MAP NO.32



New York - New Jersey  
**APPALACHIAN TRAIL**



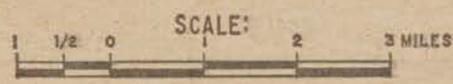
MAP NO. 33

DETAIL MAP	88
REFERENCE	89
PRIVATE	
FEDERAL	
STATE	
TRAIL	

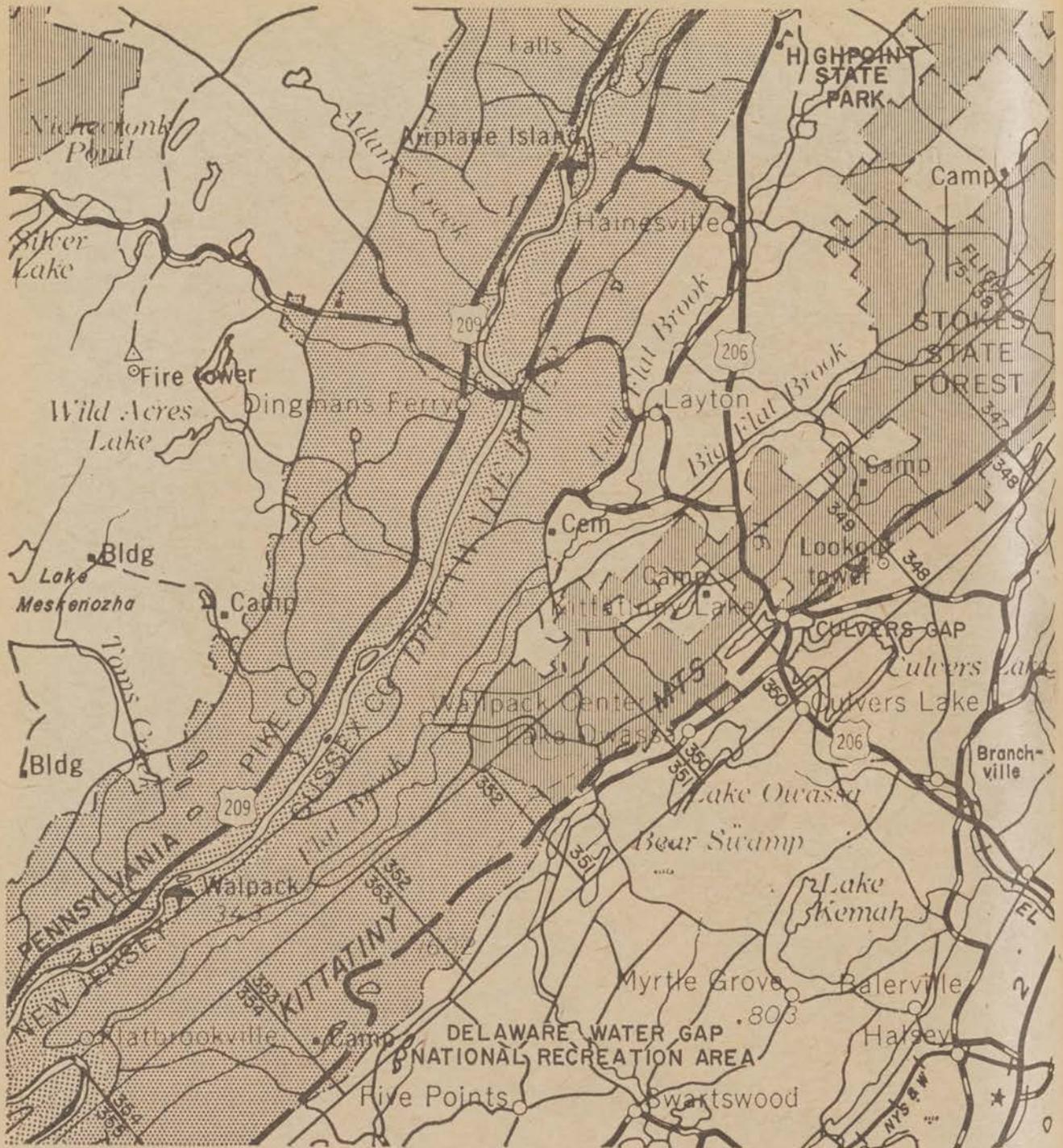


MAP NO. 34

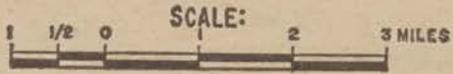
New York - New Jersey  
**APPALACHIAN TRAIL**



- DETAIL MAP 88  
 REFERENCE.....89
- PRIVATE.....
- FEDERAL.....
- STATE.....
- TRAIL.....

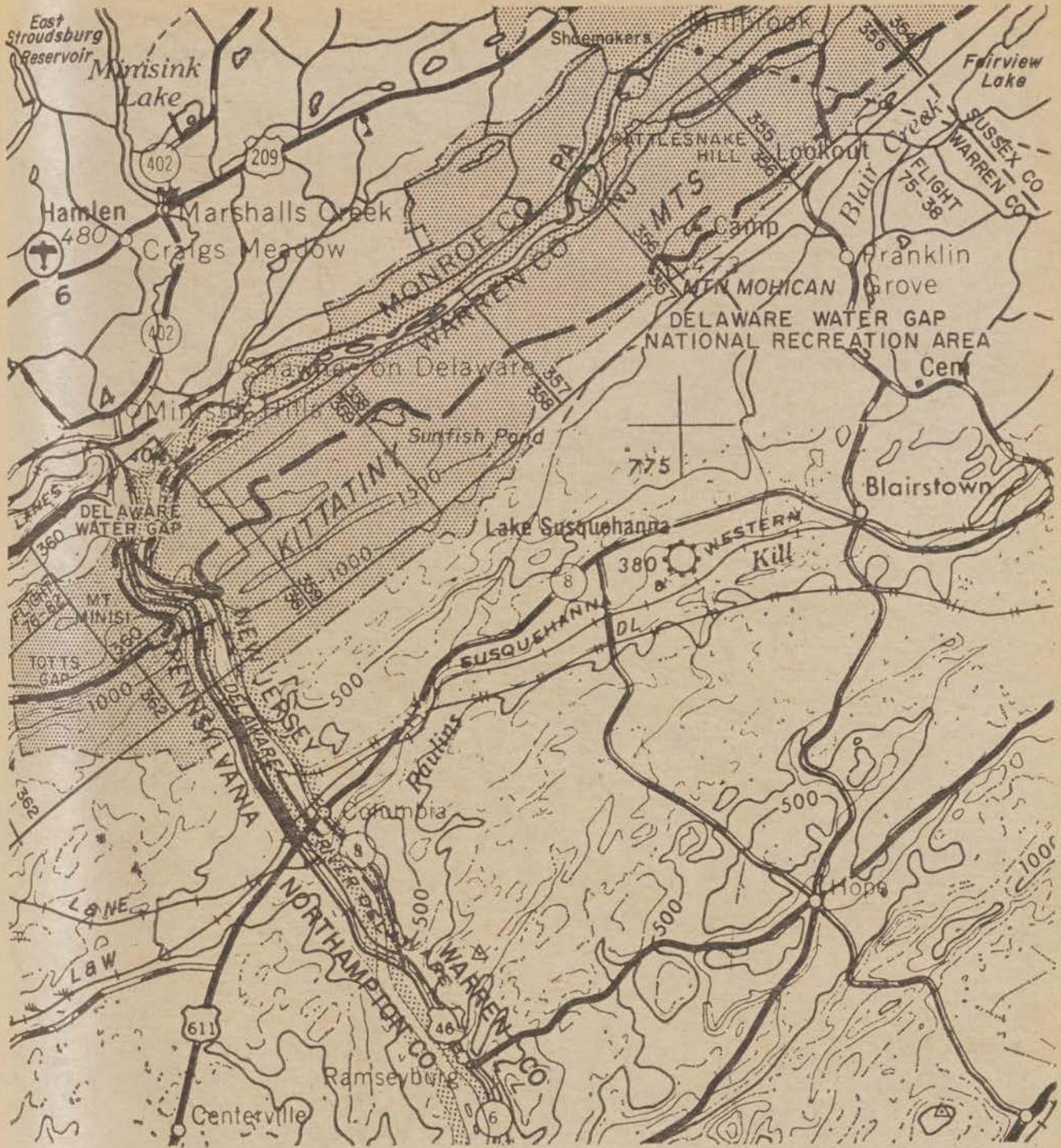


New Jersey  
**APPALACHIAN TRAIL**

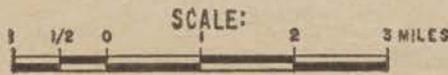


- DETAIL MAP 88
- REFERENCE.....89
- PRIVATE.....
- FEDERAL.....
- STATE.....
- TRAIL.....

MAP NO. 35



New Jersey - Pennsylvania  
APPALACHIAN TRAIL



DETAIL MAP 88  
REFERENCE.....89

PRIVATE..... [white box]

FEDERAL..... [stippled box]

STATE..... [horizontal line box]

TRAIL..... [dashed line box]

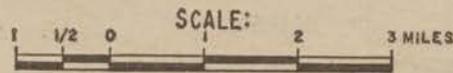
MAP NO. 36



MAP NO. 37



Pennsylvania  
APPALACHIAN TRAIL



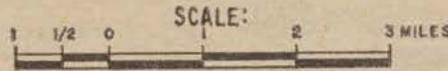
DETAIL MAP 88  
REFERENCE..... 89

- PRIVATE.....
- FEDERAL.....
- STATE.....
- TRAIL.....



MAP NO. 38

Pennsylvania  
**APPALACHIAN TRAIL**

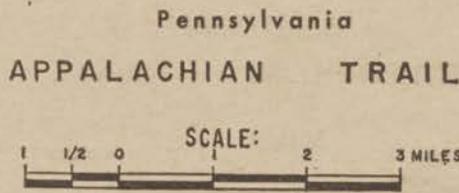


DETAIL MAP 88  
 REFERENCE.....89

- PRIVATE..... [white box]
- FEDERAL..... [stippled box]
- STATE..... [horizontally lined box]
- TRAIL..... [dashed line]

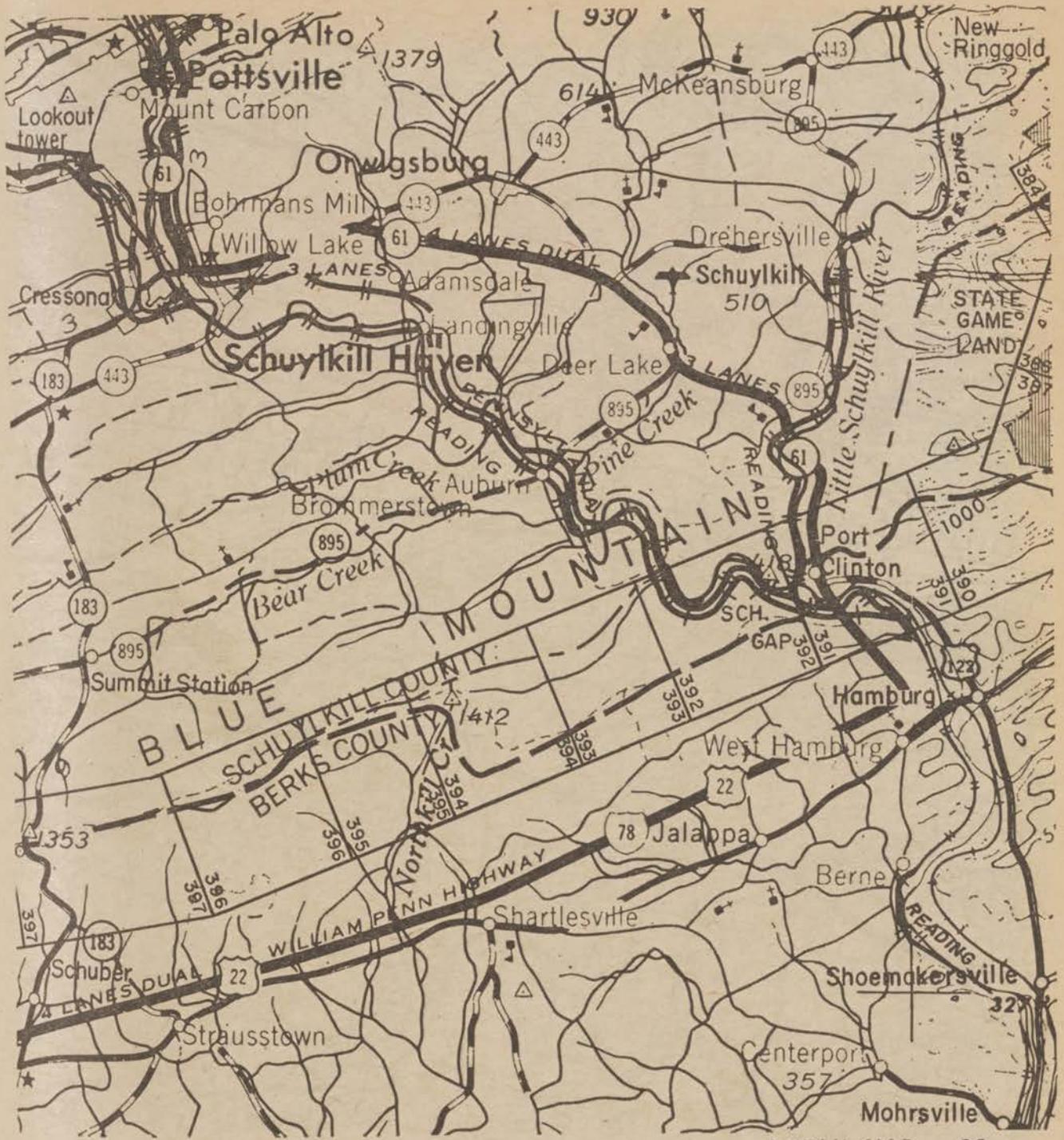


MAP NO. 39

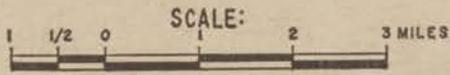


DETAIL MAP 88  
 REFERENCE.....89

- PRIVATE.....
- FEDERAL.....
- STATE.....
- TRAIL.....

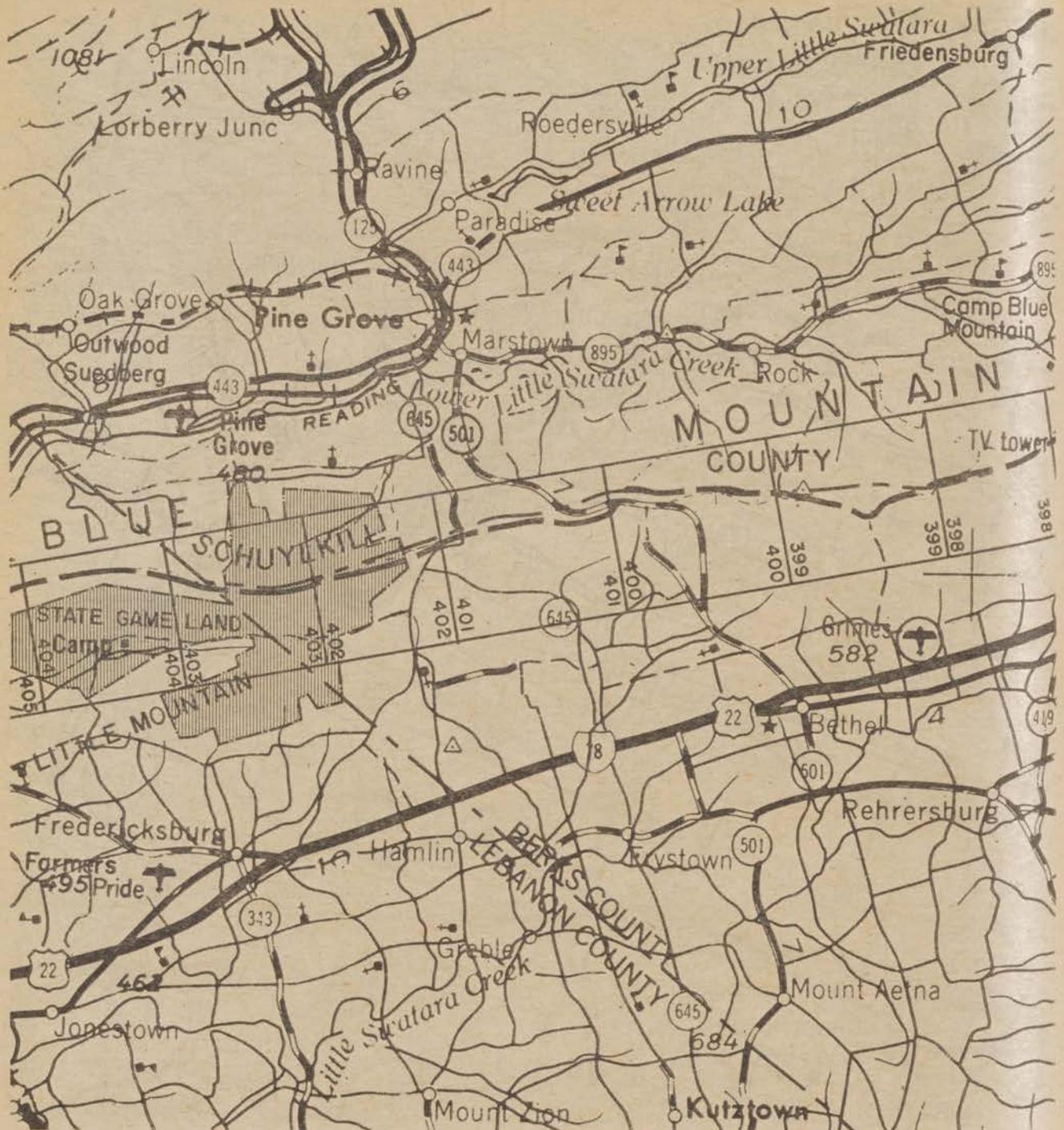


Pennsylvania  
APPALACHIAN TRAIL



- DETAIL MAP 88
- REFERENCE..... 89
- PRIVATE.....
- FEDERAL.....
- STATE.....
- TRAIL.....

MAP NO. 40

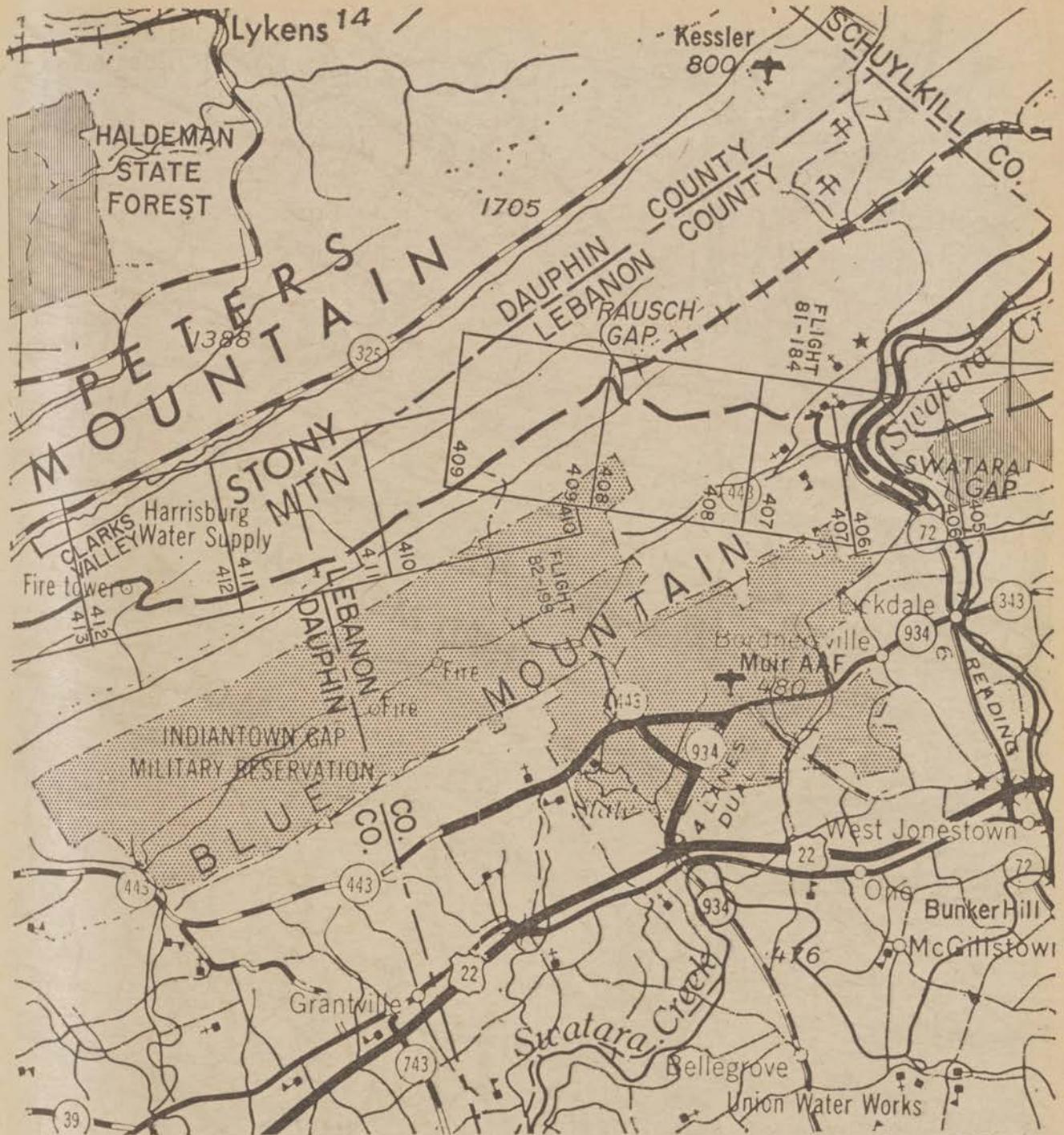


Pennsylvania  
**APPALACHIAN TRAIL**

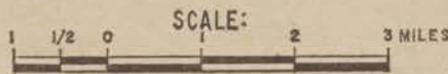


- DETAIL MAP 88
- REFERENCE..... 89
- PRIVATE.....
- FEDERAL.....
- STATE.....
- TRAIL.....

MAP NO. 41



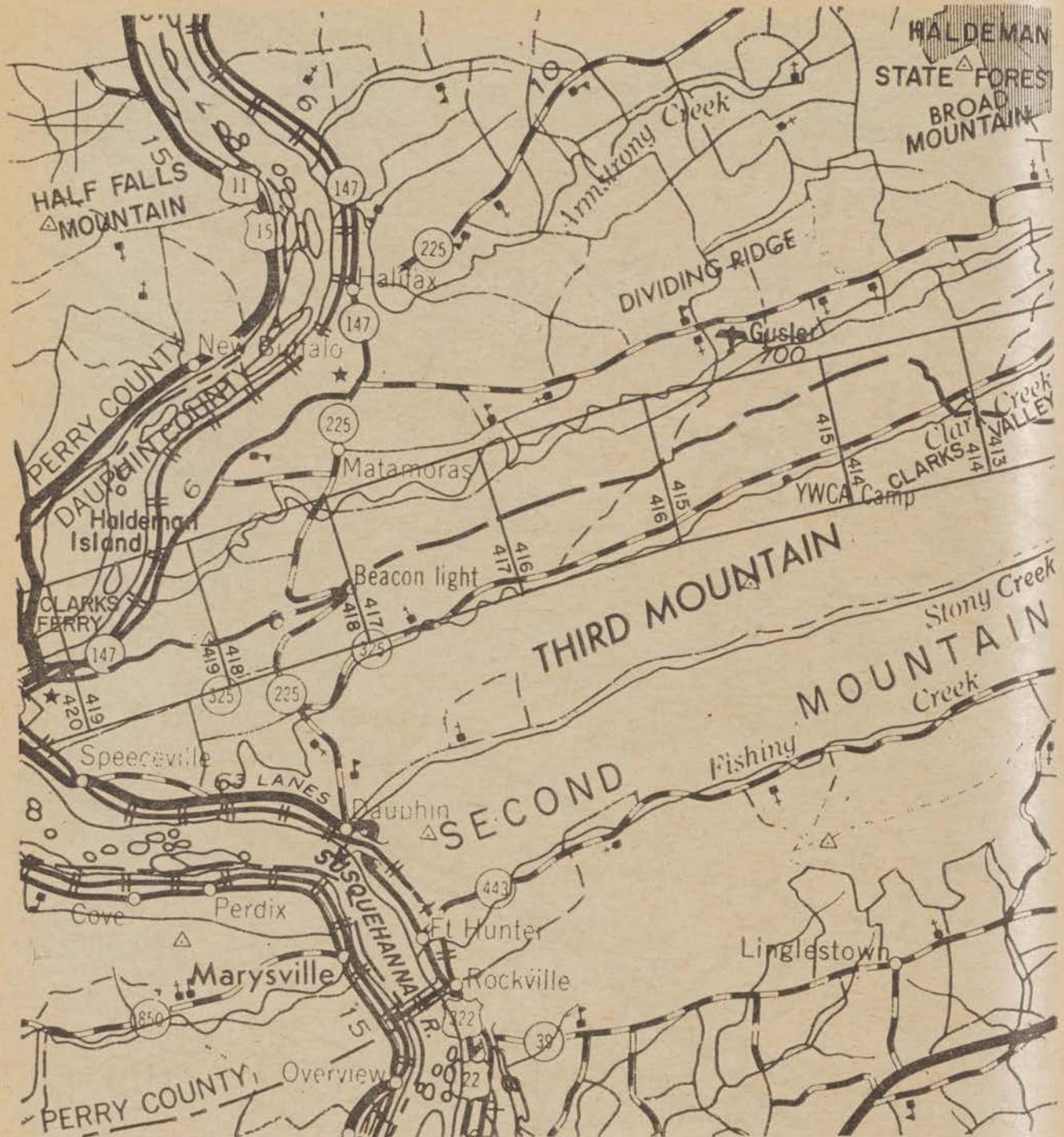
Pennsylvania  
**APPALACHIAN TRAIL**



DETAIL MAP 88  
 REFERENCE..... 89

- PRIVATE.....
- FEDERAL.....
- STATE.....
- TRAIL.....

MAP NO. 42



HALDEMAN  
STATE FOREST  
BROAD  
MOUNTAIN

HALF FALLS  
MOUNTAIN

DIVIDING RIDGE

THIRD MOUNTAIN

SECOND MOUNTAIN

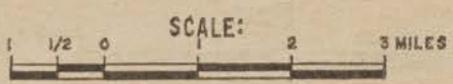
Stony Creek  
Creek

PERRY COUNTY

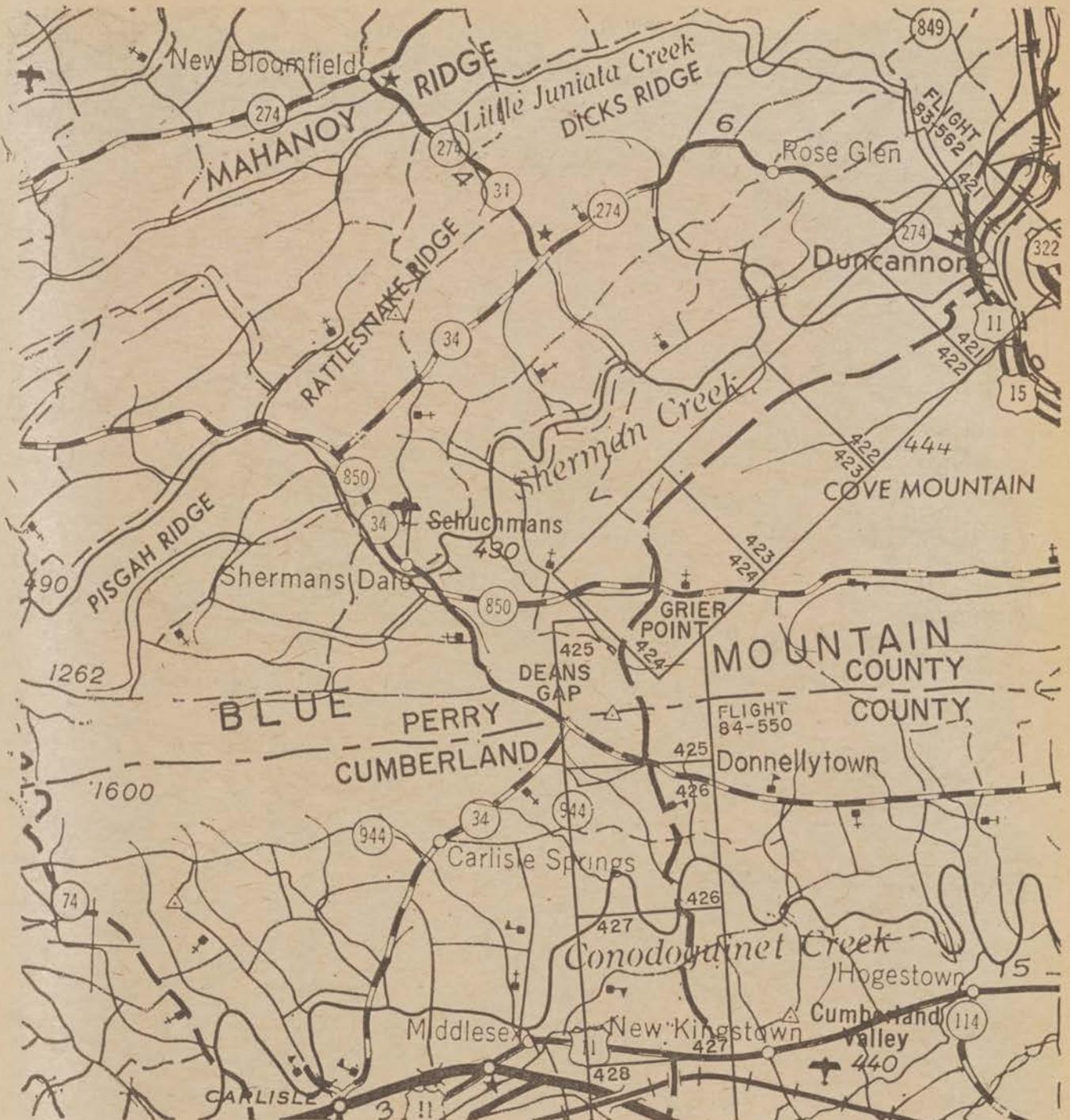
MAP NO. 43



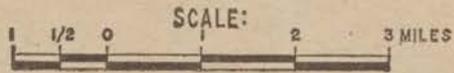
Pennsylvania  
APPALACHIAN TRAIL

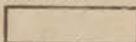
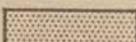
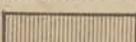


DETAIL MAP	88
REFERENCE.....	89
PRIVATE.....	
FEDERAL.....	
STATE.....	
TRAIL.....	

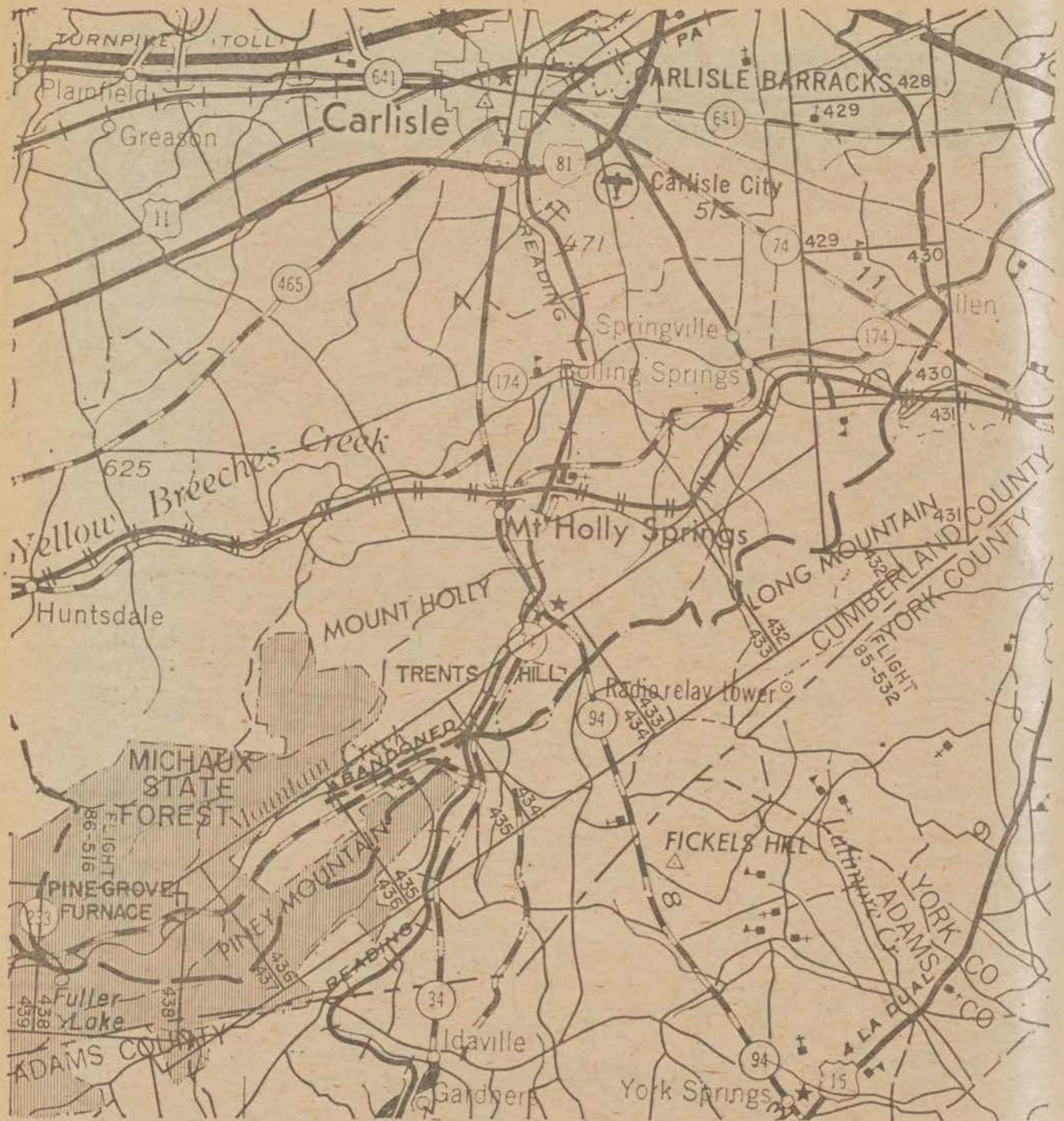


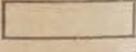
Pennsylvania  
APPALACHIAN TRAIL



- DETAIL MAP 88
- REFERENCE..... 89
- PRIVATE..... 
- FEDERAL..... 
- STATE..... 
- TRAIL..... 

MAP NO. 44



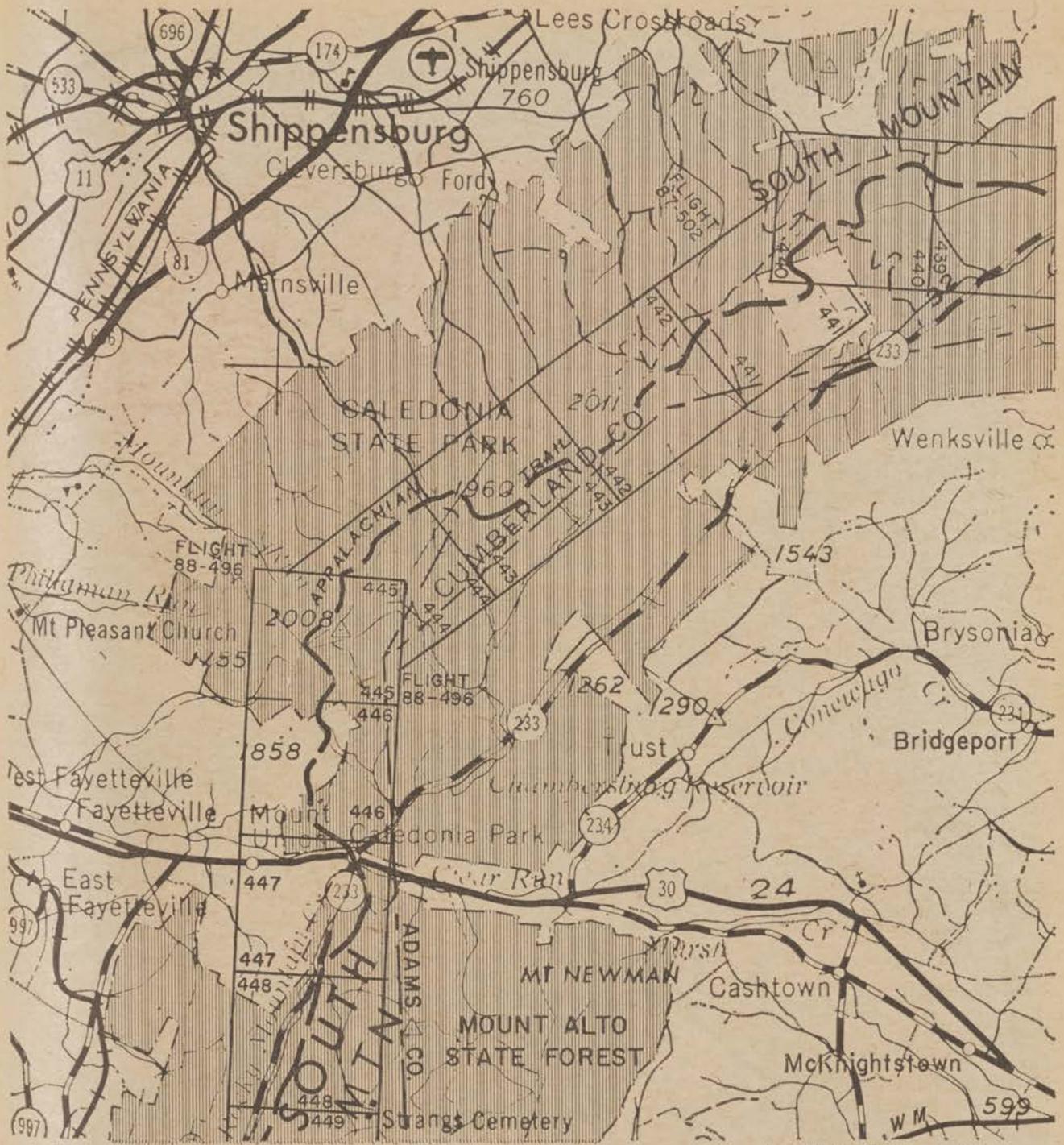
DETAIL MAP	88
REFERENCE.....	89
PRIVATE.....	
FEDERAL.....	
STATE.....	
TRAIL.....	

Pennsylvania  
**APPALACHIAN TRAIL**

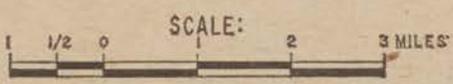
SCALE:  
 1 1/2 0 2 3 MILES



MAP NO. 45



Pennsylvania  
**APPALACHIAN TRAIL**



DETAIL MAP 88  
 REFERENCE..... 89

- PRIVATE..... [white box]
- FEDERAL..... [stippled box]
- STATE..... [horizontally lined box]
- TRAIL..... [dashed line]

MAP NO. 46



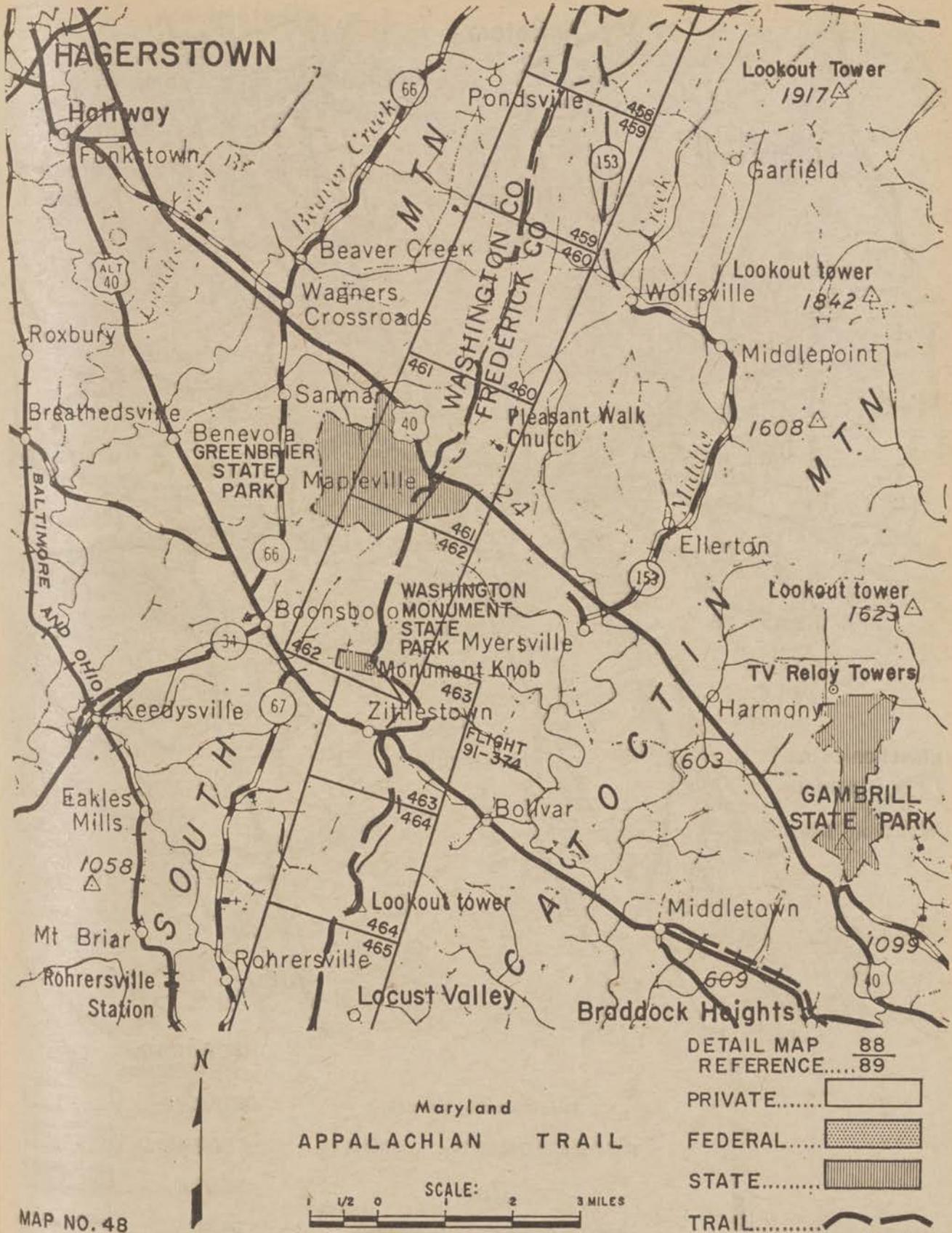
MAP NO. 47



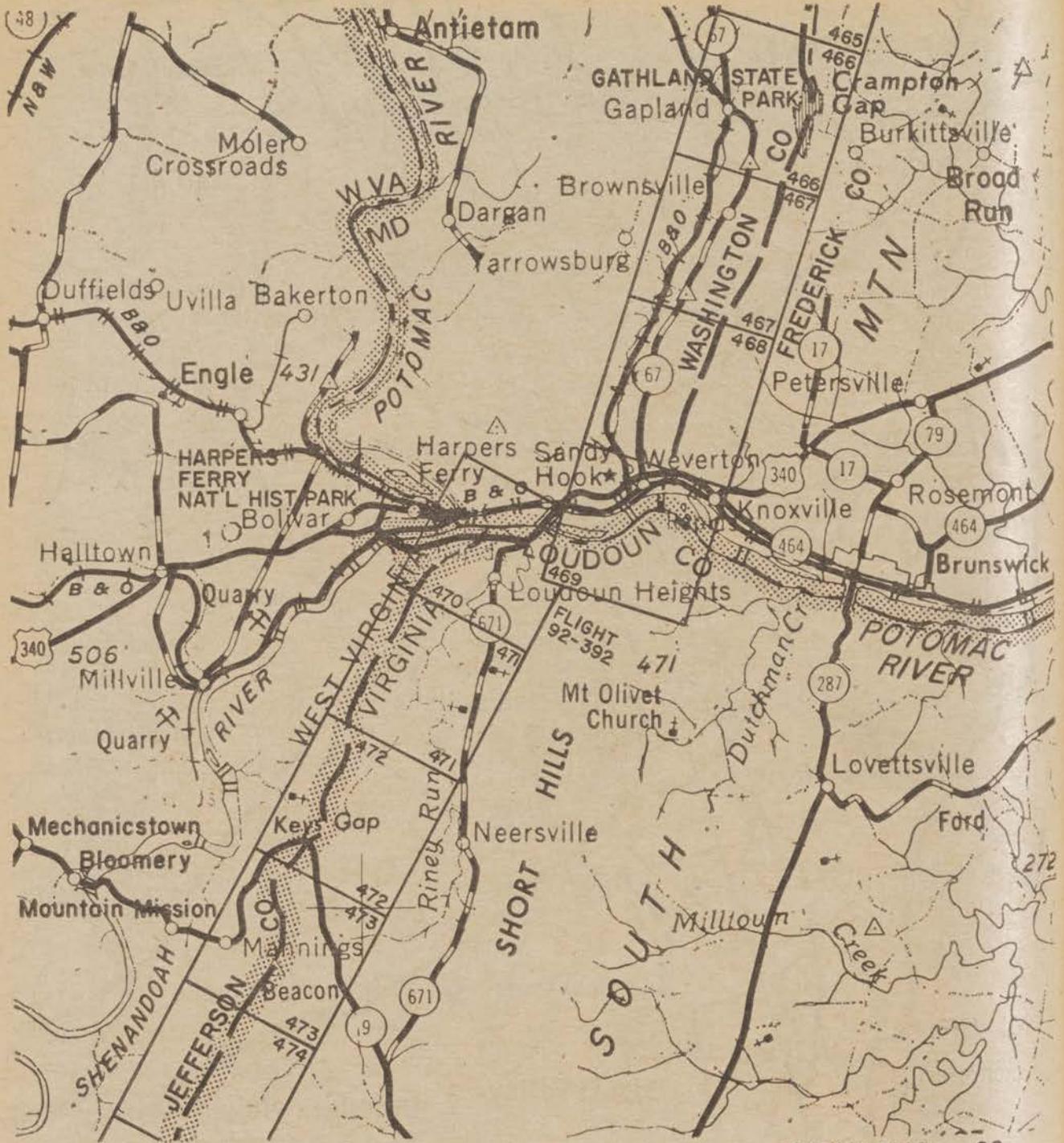
Pennsylvania - Maryland  
**APPALACHIAN TRAIL**



- DETAIL MAP 88
- REFERENCE..... 89
- PRIVATE.....
- FEDERAL.....
- STATE.....
- TRAIL.....



MAP NO. 48

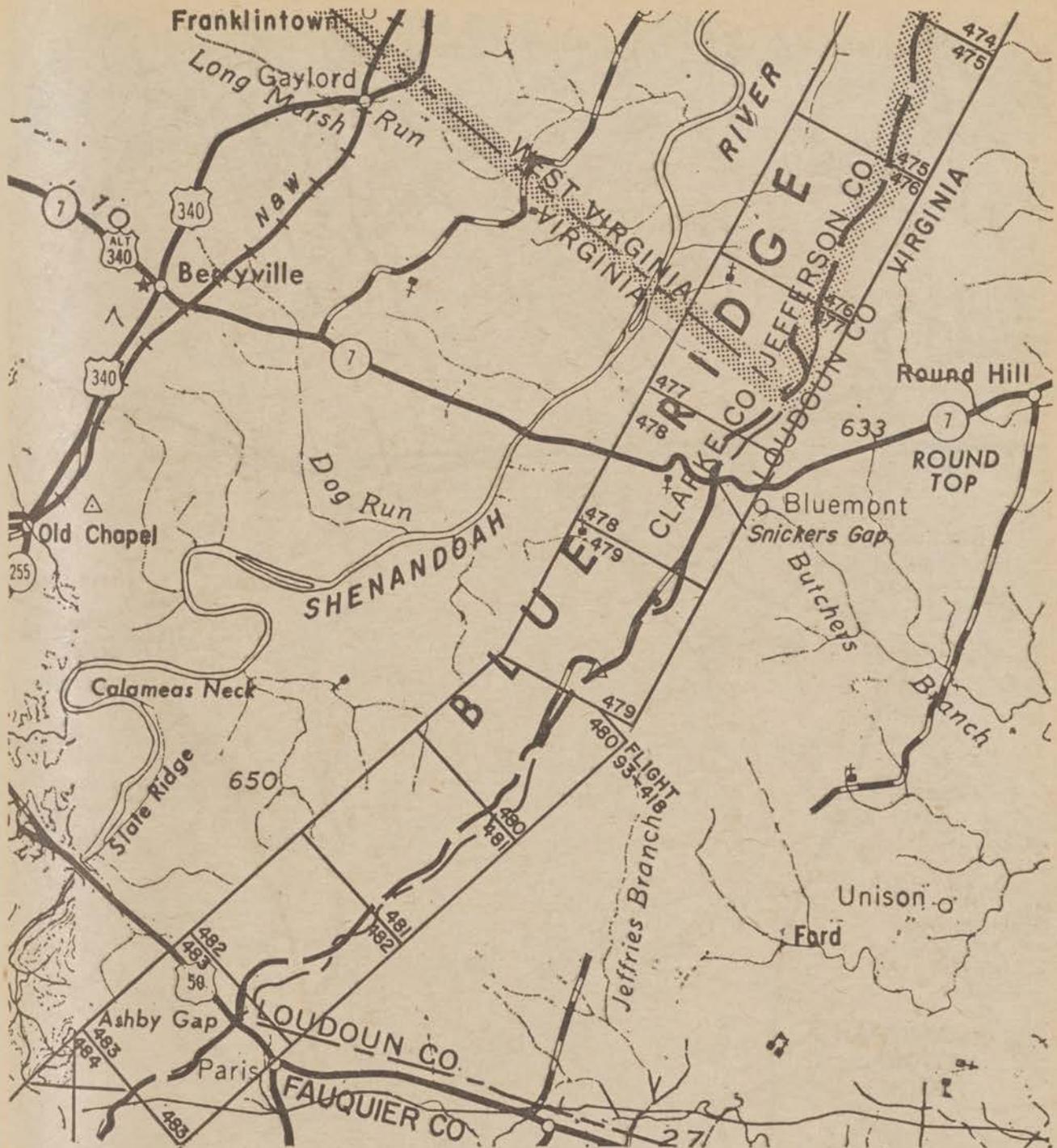


Maryland - Virginia  
**APPALACHIAN TRAIL**

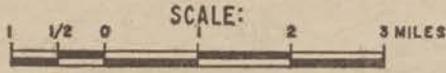


- DETAIL MAP 88
- REFERENCE.....89
- PRIVATE..... [white box]
- FEDERAL..... [stippled box]
- STATE..... [horizontal lines box]
- TRAIL..... [wavy line]

MAP NO. 49



Virginia  
APPALACHIAN TRAIL



DETAIL MAP 88  
REFERENCE..... 89

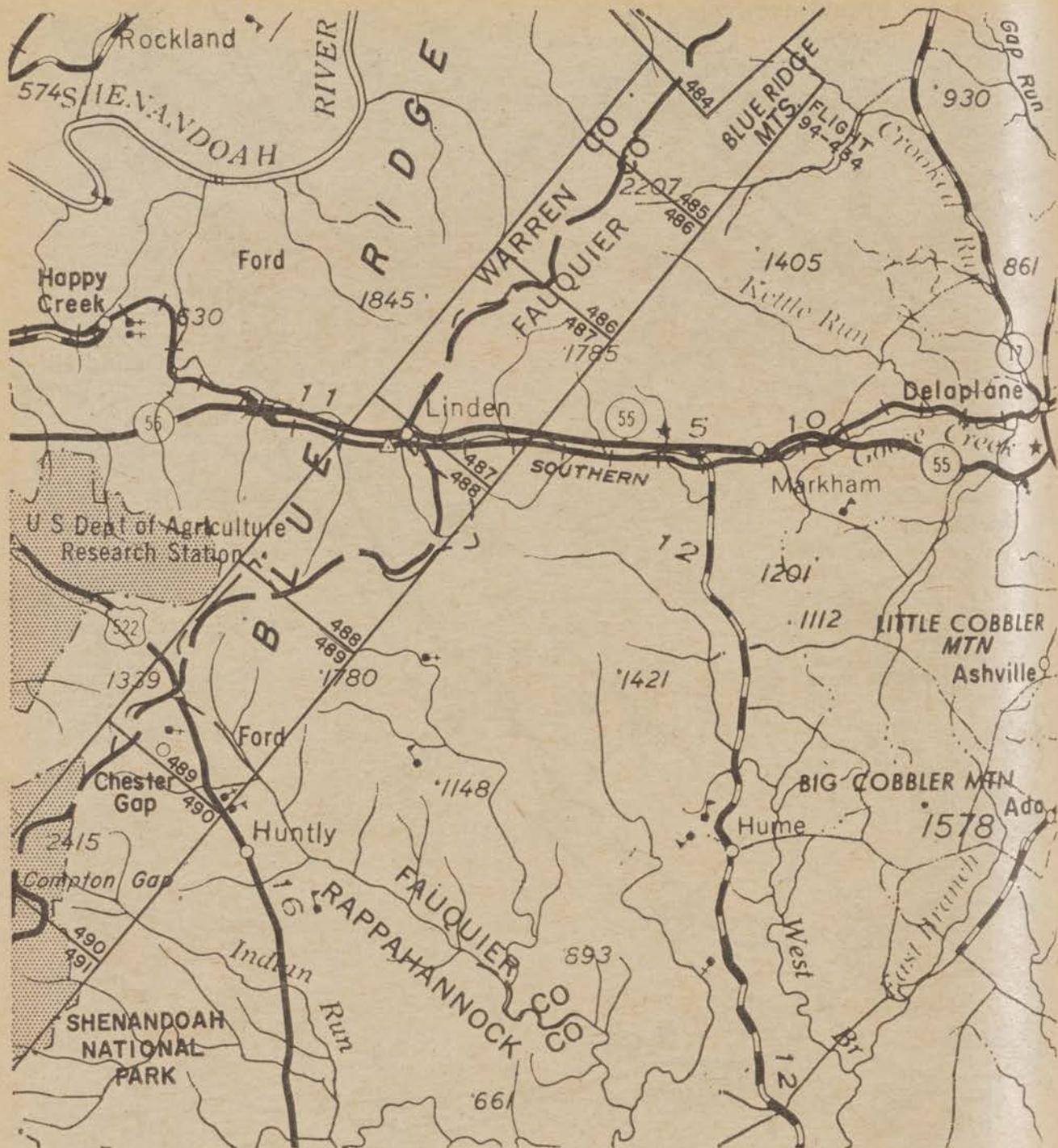
PRIVATE..... [white box]

FEDERAL..... [dotted box]

STATE..... [horizontal lines box]

TRAIL..... [wavy line]

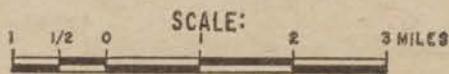
MAP NO.50



MAP NO. 51

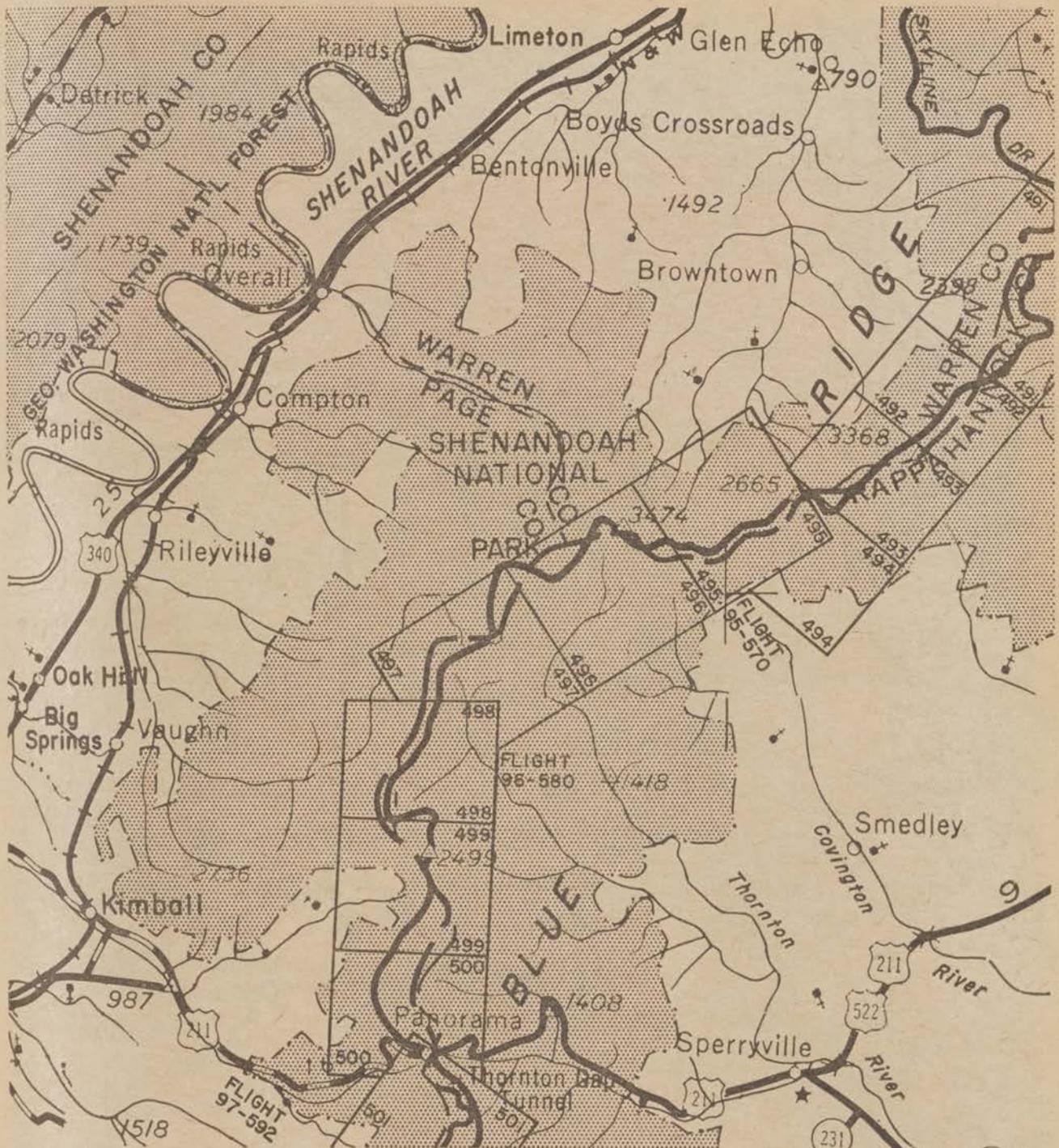


Virginia  
**APPALACHIAN TRAIL**

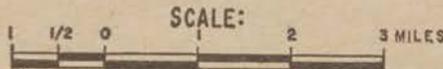


DETAIL MAP 88  
 REFERENCE.....89

- PRIVATE.....
- FEDERAL.....
- STATE.....
- TRAIL.....

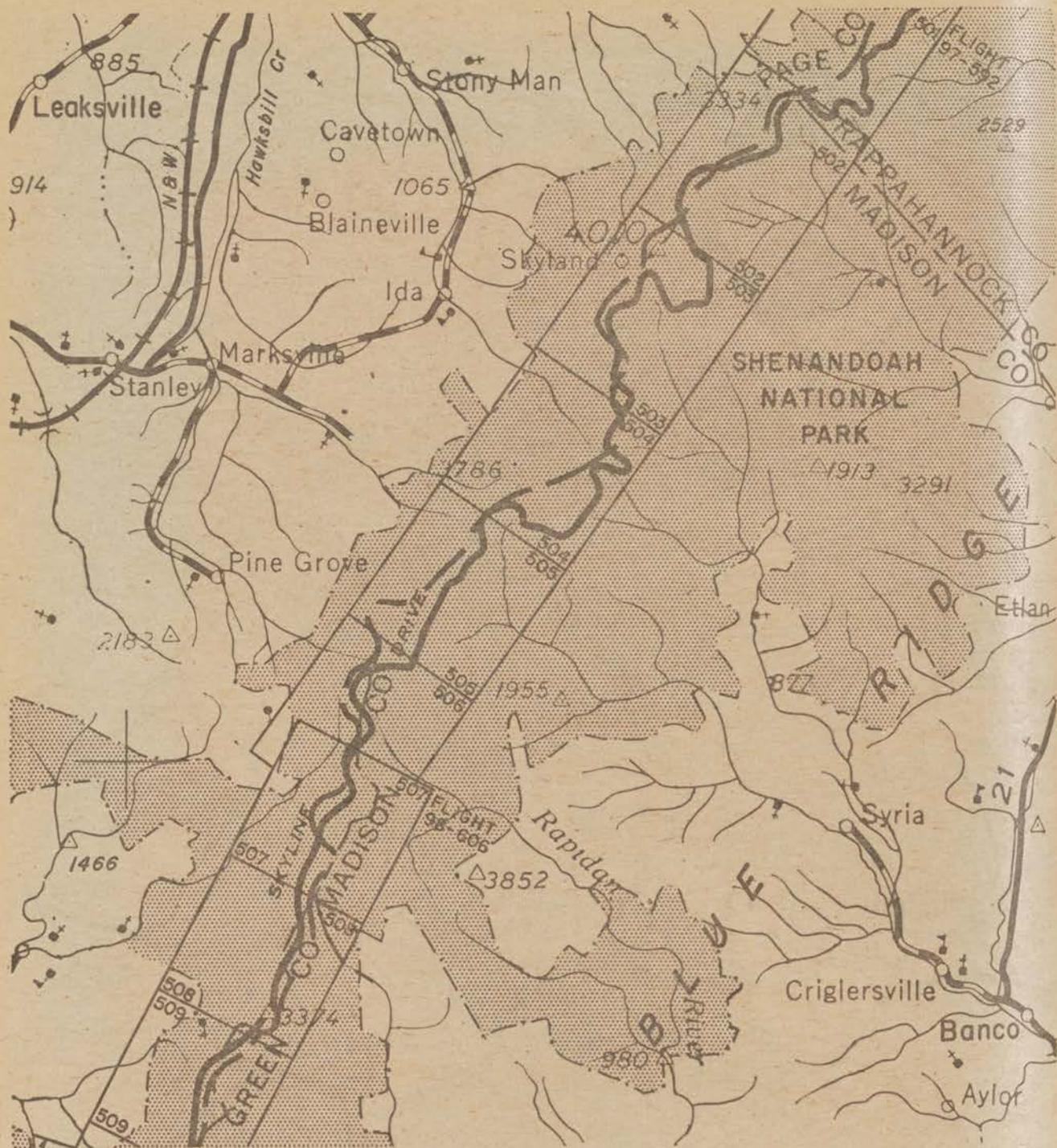


Virginia  
APPALACHIAN TRAIL

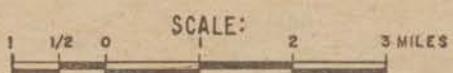


DETAIL MAP	88
REFERENCE.....	89
PRIVATE.....	
FEDERAL.....	
STATE.....	
TRAIL.....	

MAP NO. 52

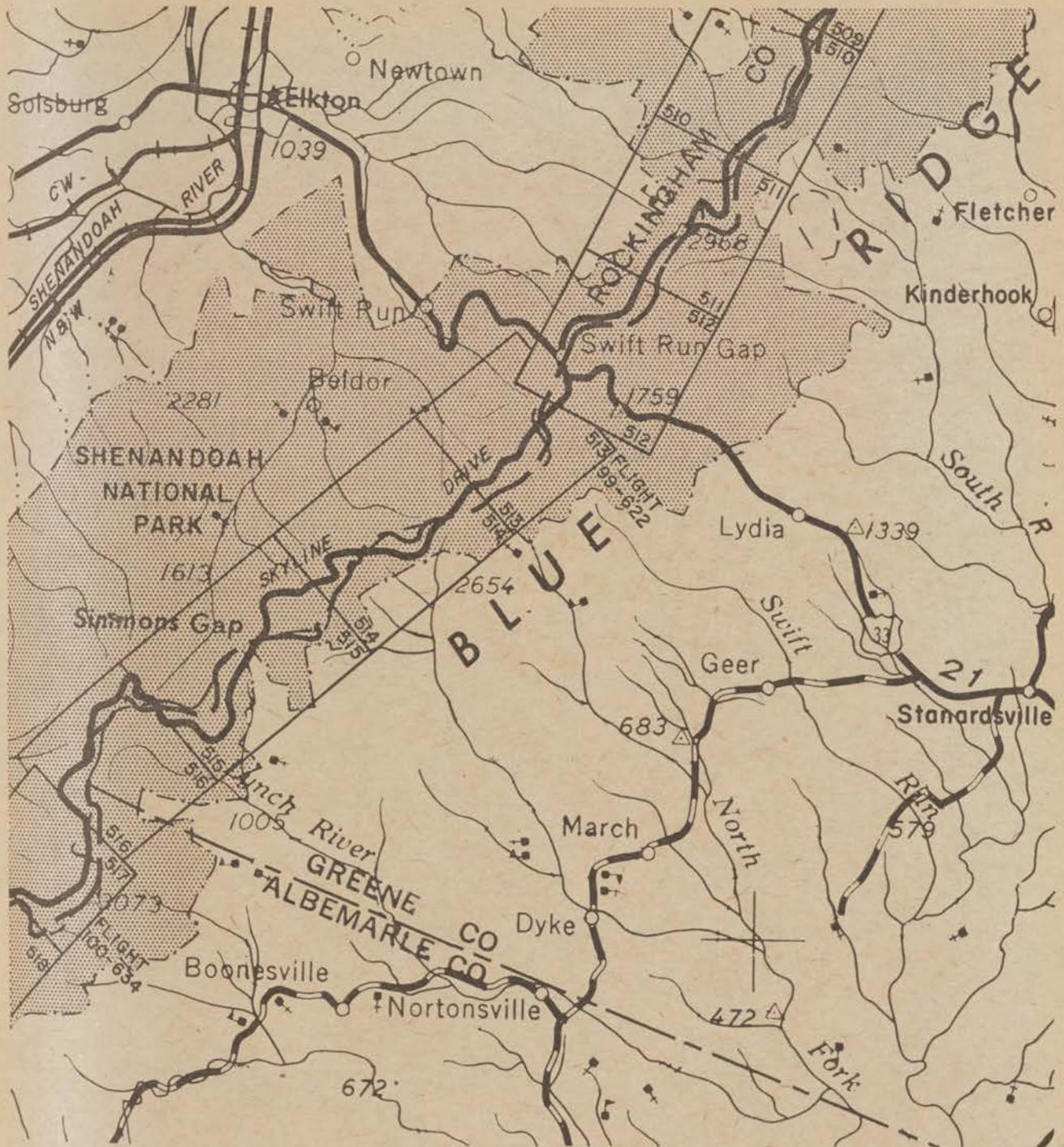


Virginia  
APPALACHIAN TRAIL



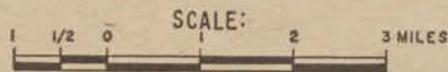
DETAIL MAP	88
REFERENCE.....	89
PRIVATE.....	
FEDERAL.....	
STATE.....	
TRAIL.....	

MAP NO. 53



MAP NO. 54

Virginia  
**APPALACHIAN TRAIL**

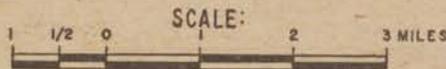


DETAIL MAP 88  
 REFERENCE.....89

- PRIVATE.....
- FEDERAL.....
- STATE.....
- TRAIL.....



Virginia  
APPALACHIAN TRAIL

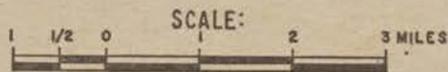


MAP NO. 55

- DETAIL MAP 88
- REFERENCE.....89
- PRIVATE.....
- FEDERAL.....
- STATE.....
- TRAIL.....



Virginia  
APPALACHIAN TRAIL



DETAIL MAP 88  
REFERENCE.....89

- PRIVATE.....
- FEDERAL.....
- STATE.....
- TRAIL.....

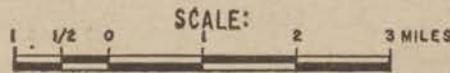
MAP NO. 56



MAP NO.57

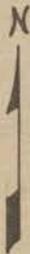


Virginia  
 APPALACHIAN TRAIL

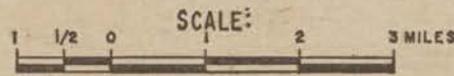


DETAIL MAP 88  
 REFERENCE..... 89

- PRIVATE.....
- FEDERAL.....
- STATE.....
- TRAIL.....



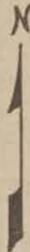
Virginia  
**APPALACHIAN TRAIL**



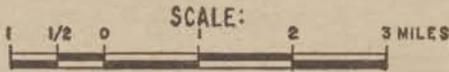
DETAIL MAP 88  
 REFERENCE.....89

- PRIVATE.....
- FEDERAL.....
- STATE.....
- TRAIL.....

MAP NO. 58



Virginia  
**APPALACHIAN TRAIL**



DETAIL MAP	88
REFERENCE.....	89
PRIVATE.....	
FEDERAL.....	
STATE.....	
TRAIL.....	

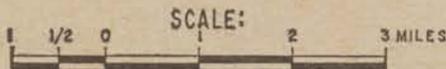
MAP NO.59



MAP NO. 60

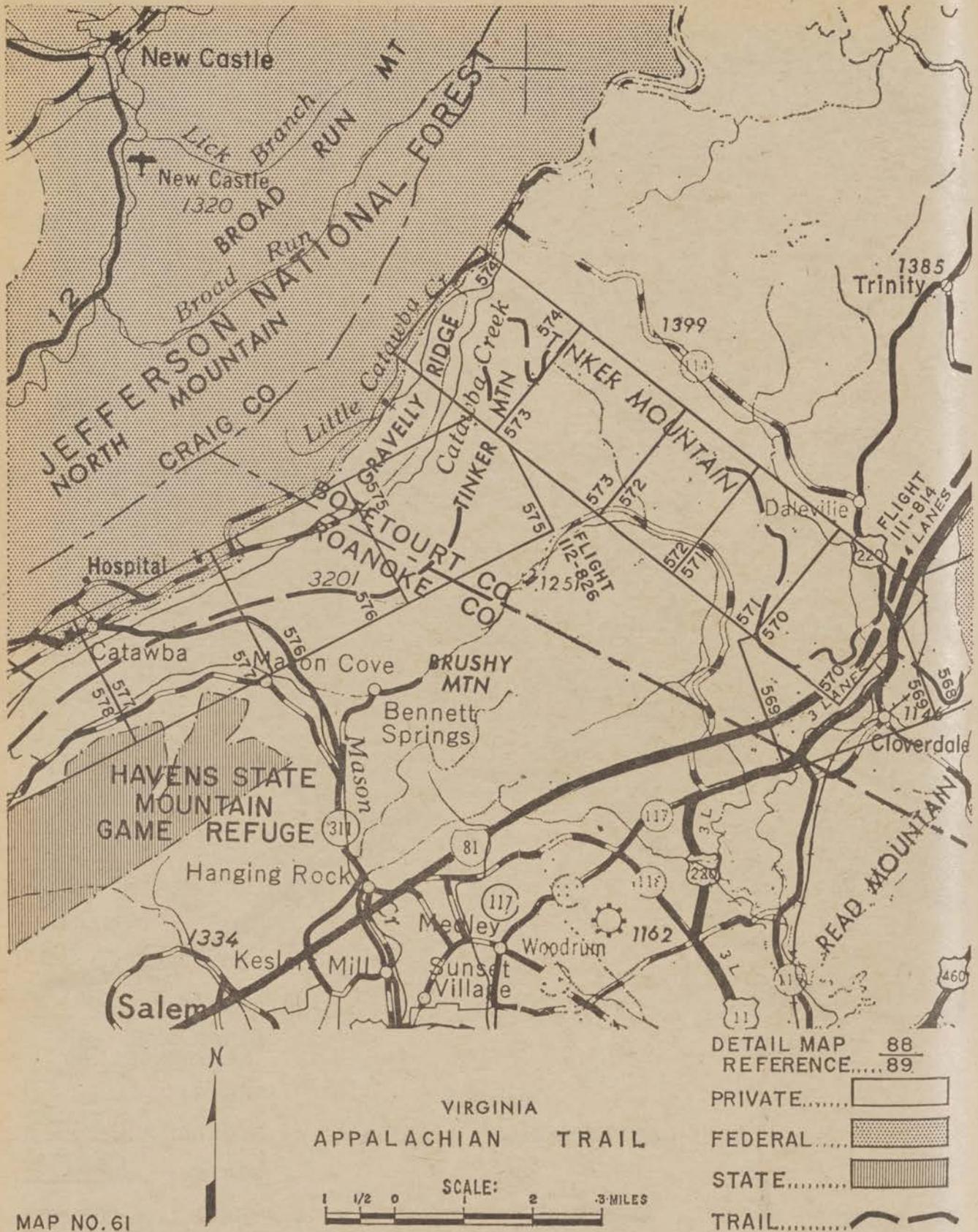


VIRGINIA  
APPALACHIAN TRAIL



DETAIL MAP 88  
REFERENCE..... 89

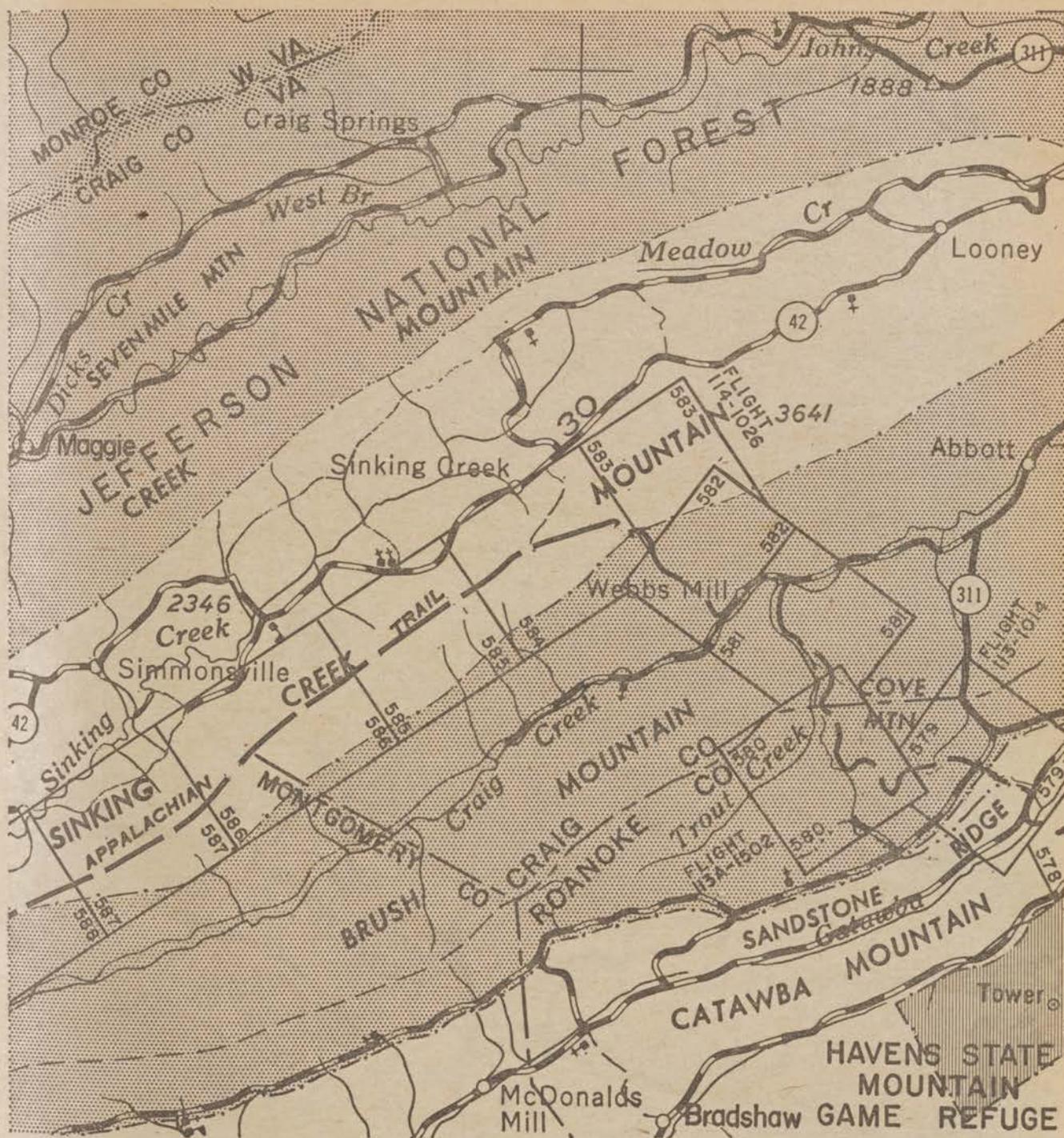
- PRIVATE.....
- FEDERAL.....
- STATE.....
- TRAIL.....



MAP NO. 61

DETAIL MAP 88  
 REFERENCE.....89

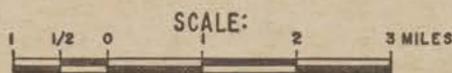
PRIVATE..... [white box]  
 FEDERAL..... [stippled box]  
 STATE..... [horizontal lines box]  
 TRAIL..... [wavy line]



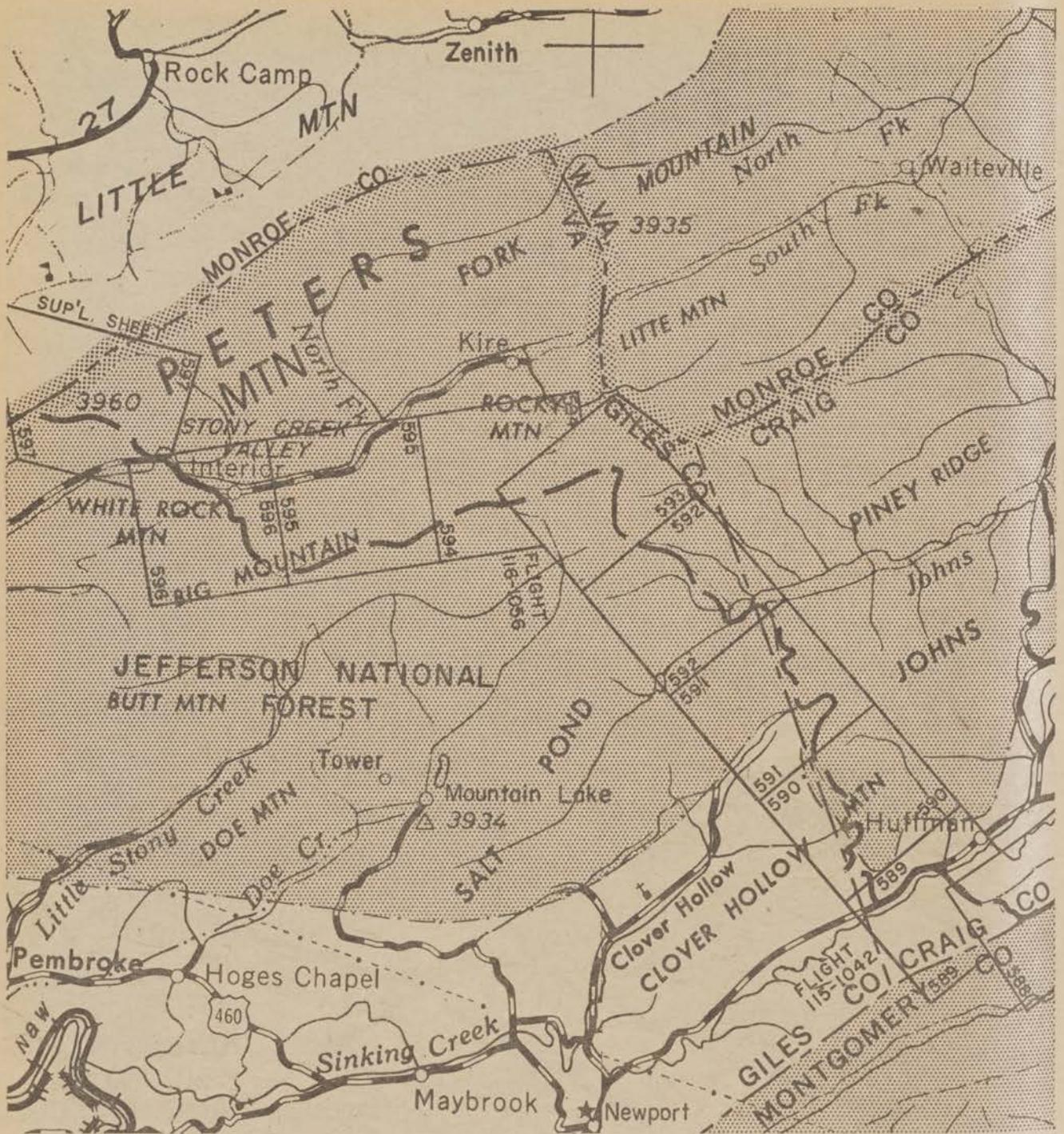
MAP NO. 62



Virginia  
 APPALACHIAN TRAIL



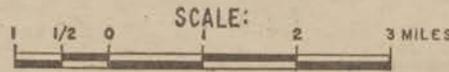
- DETAIL MAP 88  
 REFERENCE..... 89
- PRIVATE..... [white box]
  - FEDERAL..... [stippled box]
  - STATE..... [horizontally lined box]
  - TRAIL..... [dashed line]



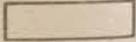
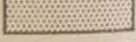
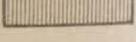
MAP NO. 63

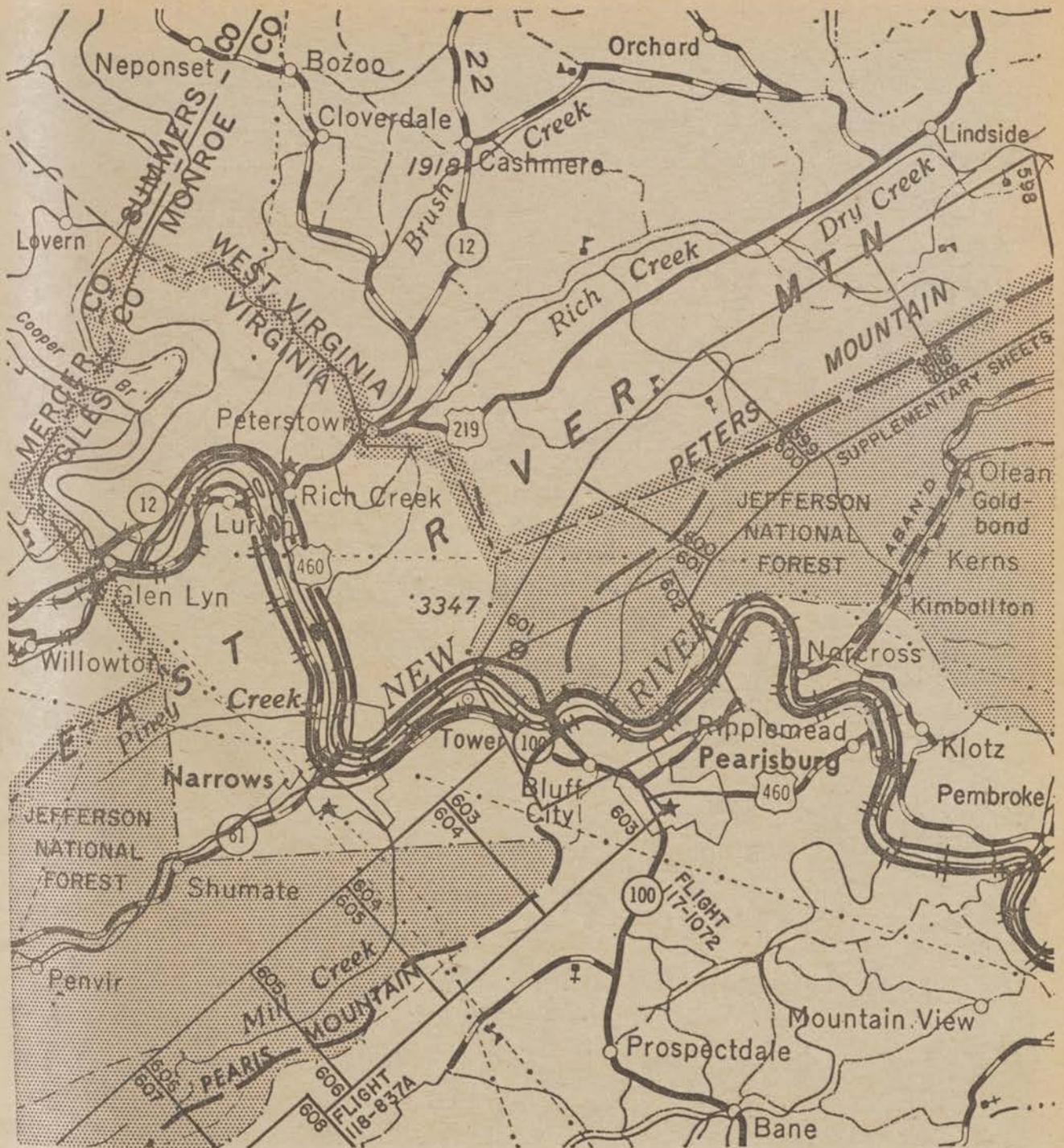


Virginia  
**APPALACHIAN TRAIL**



DETAIL MAP 88  
 REFERENCE.....89

- PRIVATE..... 
- FEDERAL..... 
- STATE..... 
- TRAIL..... 



Virginia  
**APPALACHIAN TRAIL**



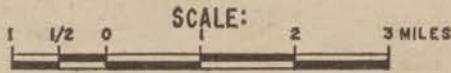
DETAIL MAP 88  
 REFERENCE.....89

- PRIVATE.....
- FEDERAL.....
- STATE.....
- TRAIL.....

MAP NO. 64



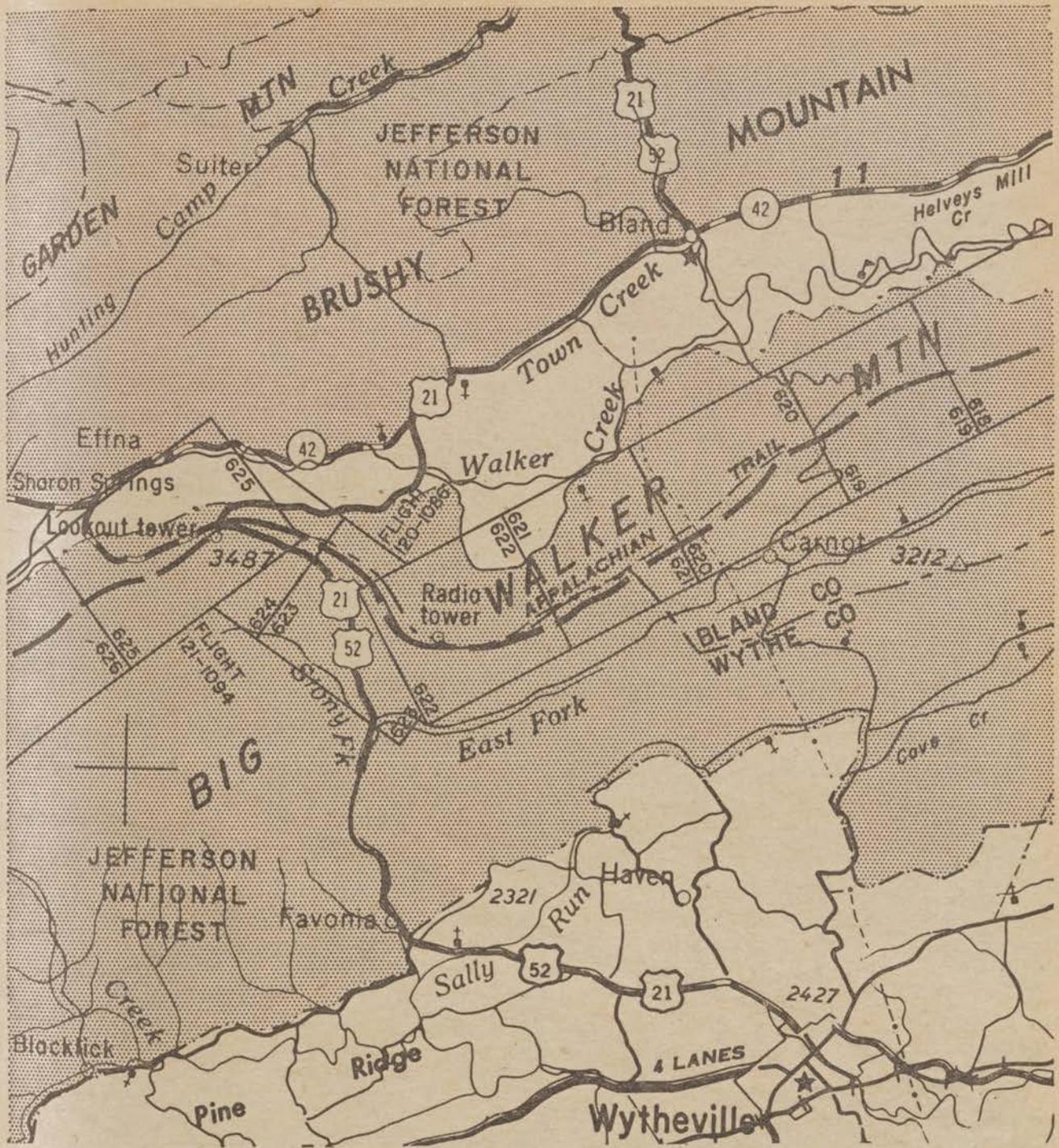
Virginia  
**APPALACHIAN TRAIL**



MAP NO.65

DETAIL MAP 88  
 REFERENCE.....89

- PRIVATE.....
- FEDERAL.....
- STATE.....
- TRAIL.....



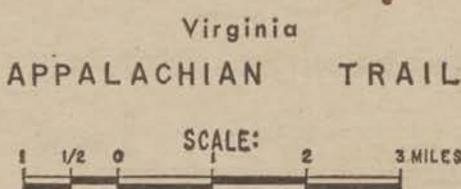
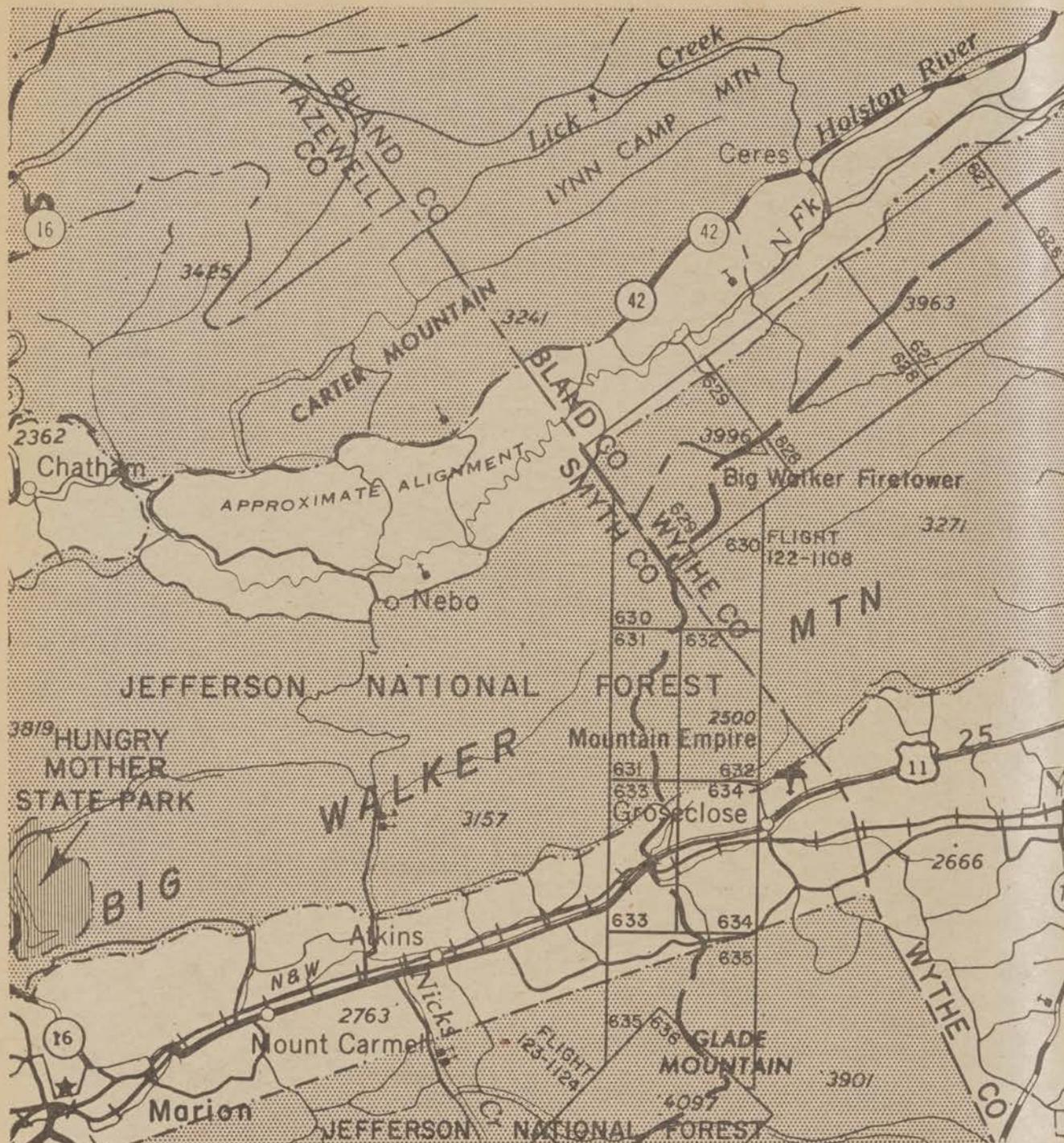
Virginia  
APPALACHIAN TRAIL



DETAIL MAP 88  
REFERENCE.....89

- PRIVATE..... [white box]
- FEDERAL..... [stippled box]
- STATE..... [horizontally lined box]
- TRAIL..... [dashed line]

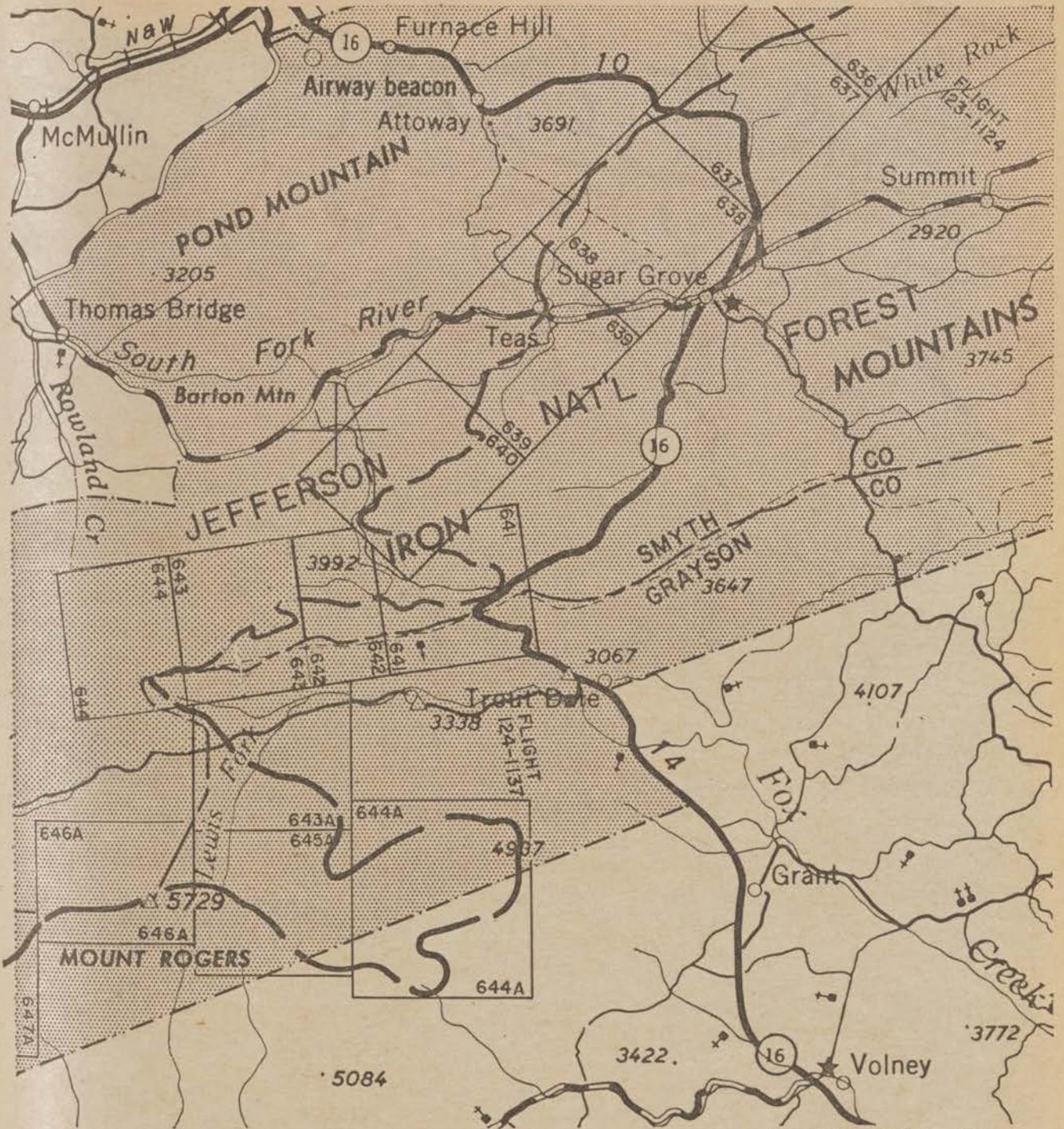
MAP NO. 66



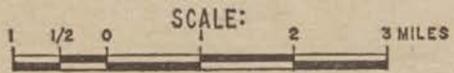
DETAIL MAP 88  
REFERENCE..... 89

PRIVATE.....	
FEDERAL.....	
STATE.....	
TRAIL.....	

MAP NO.67

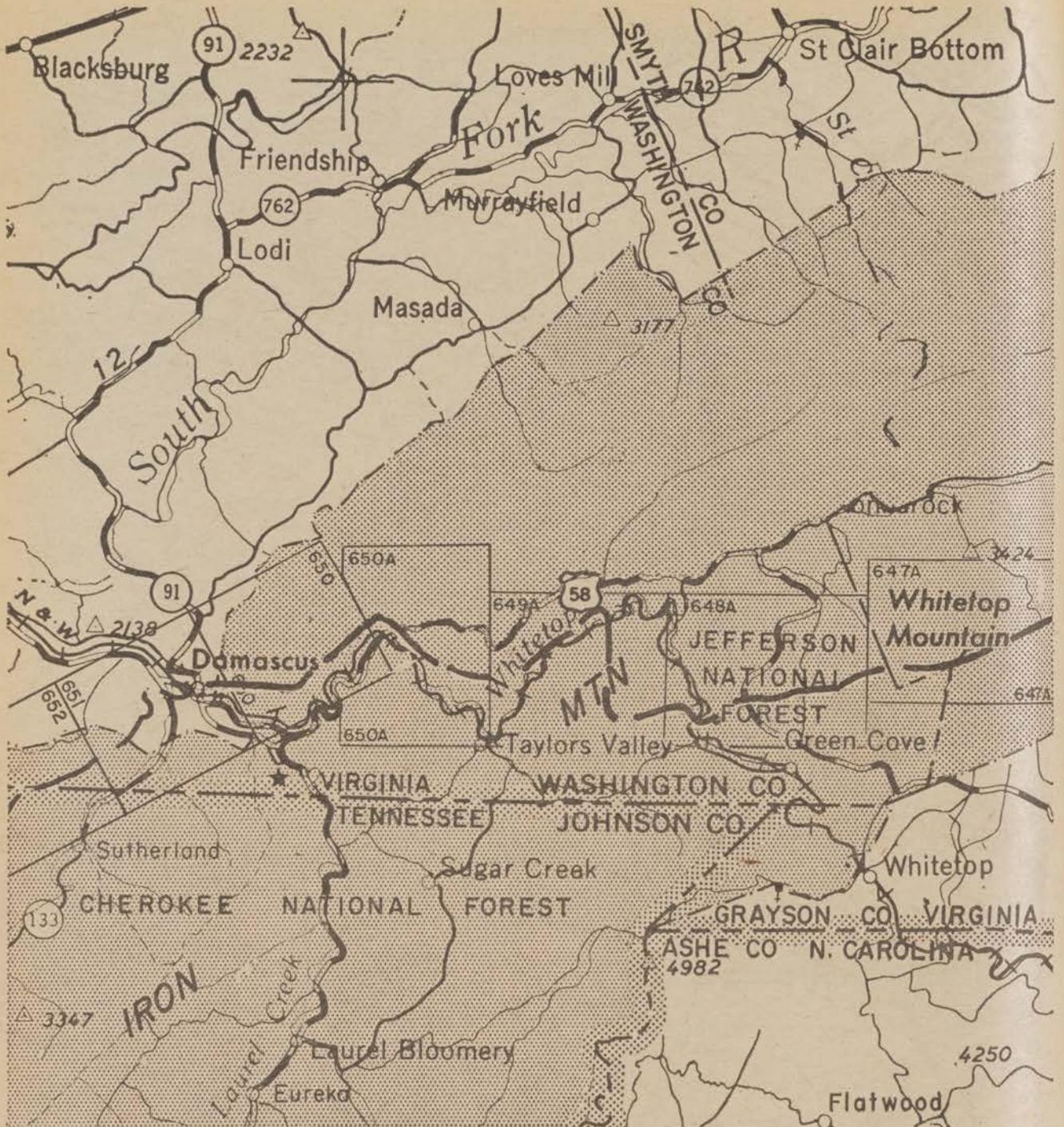


Virginia.  
APPALACHIAN TRAIL

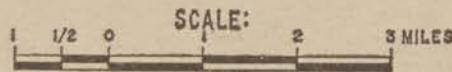


- DETAIL MAP 88
- REFERENCE.....89
- PRIVATE.....
- FEDERAL.....
- STATE.....
- TRAIL.....

MAP NO. 68



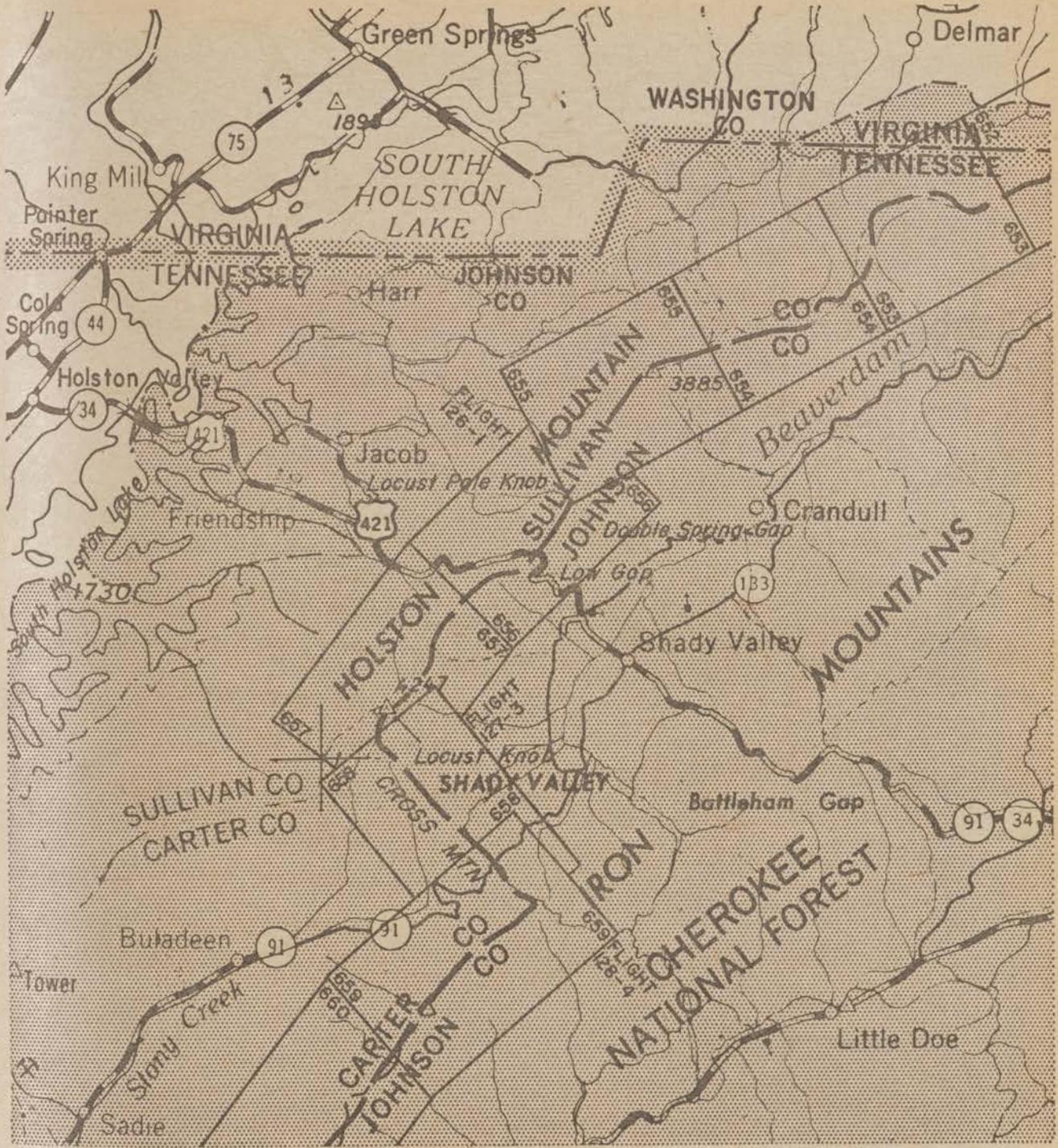
Virginia - Tennessee  
**APPALACHIAN TRAIL**



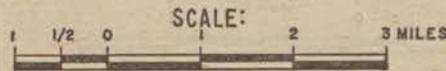
DETAIL MAP 88  
 REFERENCE.....89

- PRIVATE.....
- FEDERAL.....
- STATE.....
- TRAIL.....

MAP NO.69



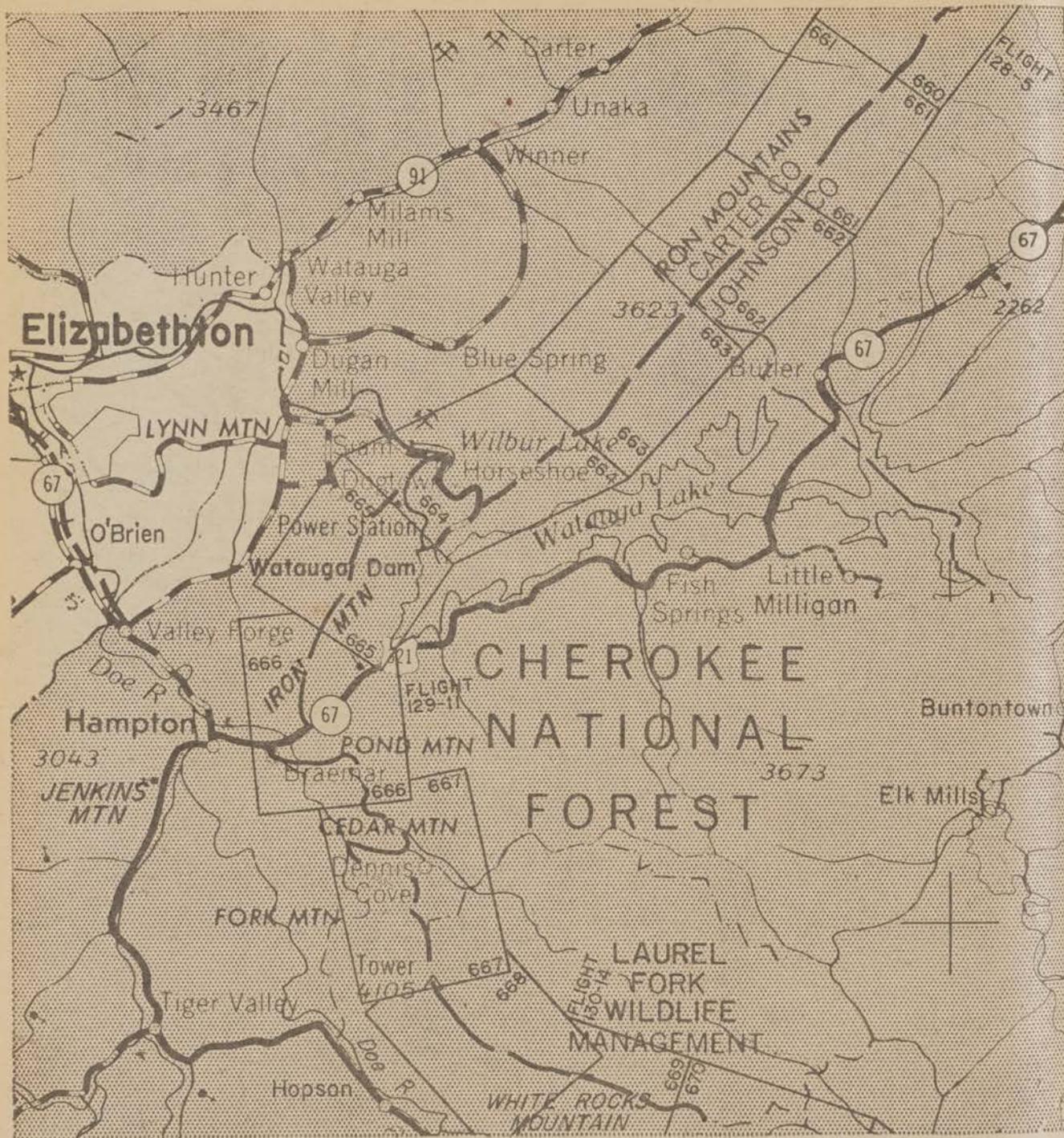
Virginia - Tennessee  
APPALACHIAN TRAIL



DETAIL MAP 88  
REFERENCE.....89

- PRIVATE..... [white box]
- FEDERAL..... [stippled box]
- STATE..... [horizontal lines box]
- TRAIL..... [dashed line symbol]

MAP NO. 70

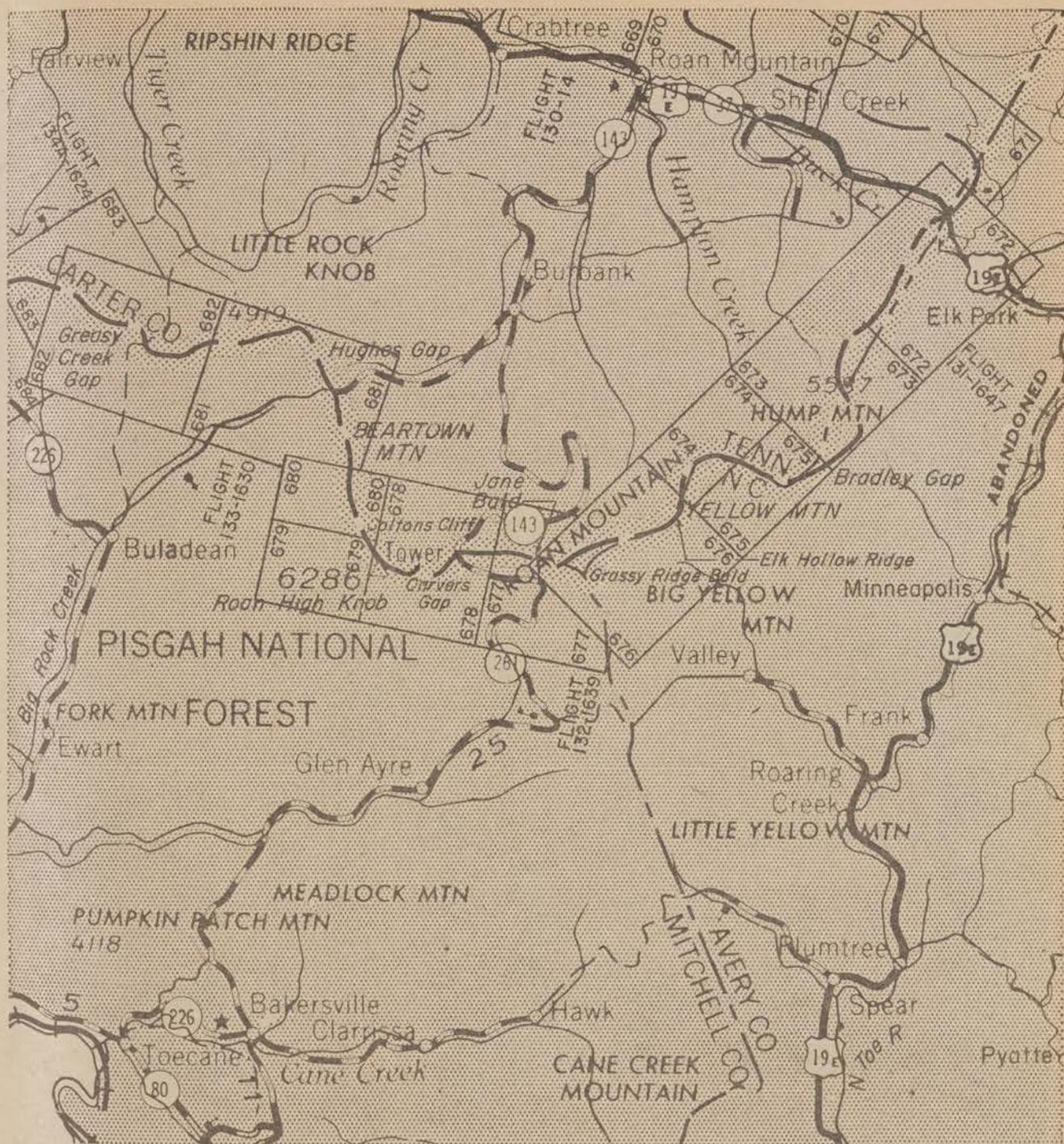


Tennessee  
**APPALACHIAN TRAIL**

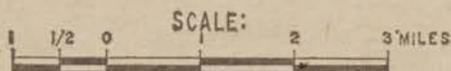


DETAIL MAP	88
REFERENCE.....	89
PRIVATE.....	
FEDERAL.....	
STATE.....	
TRAIL.....	

MAP NO. 71



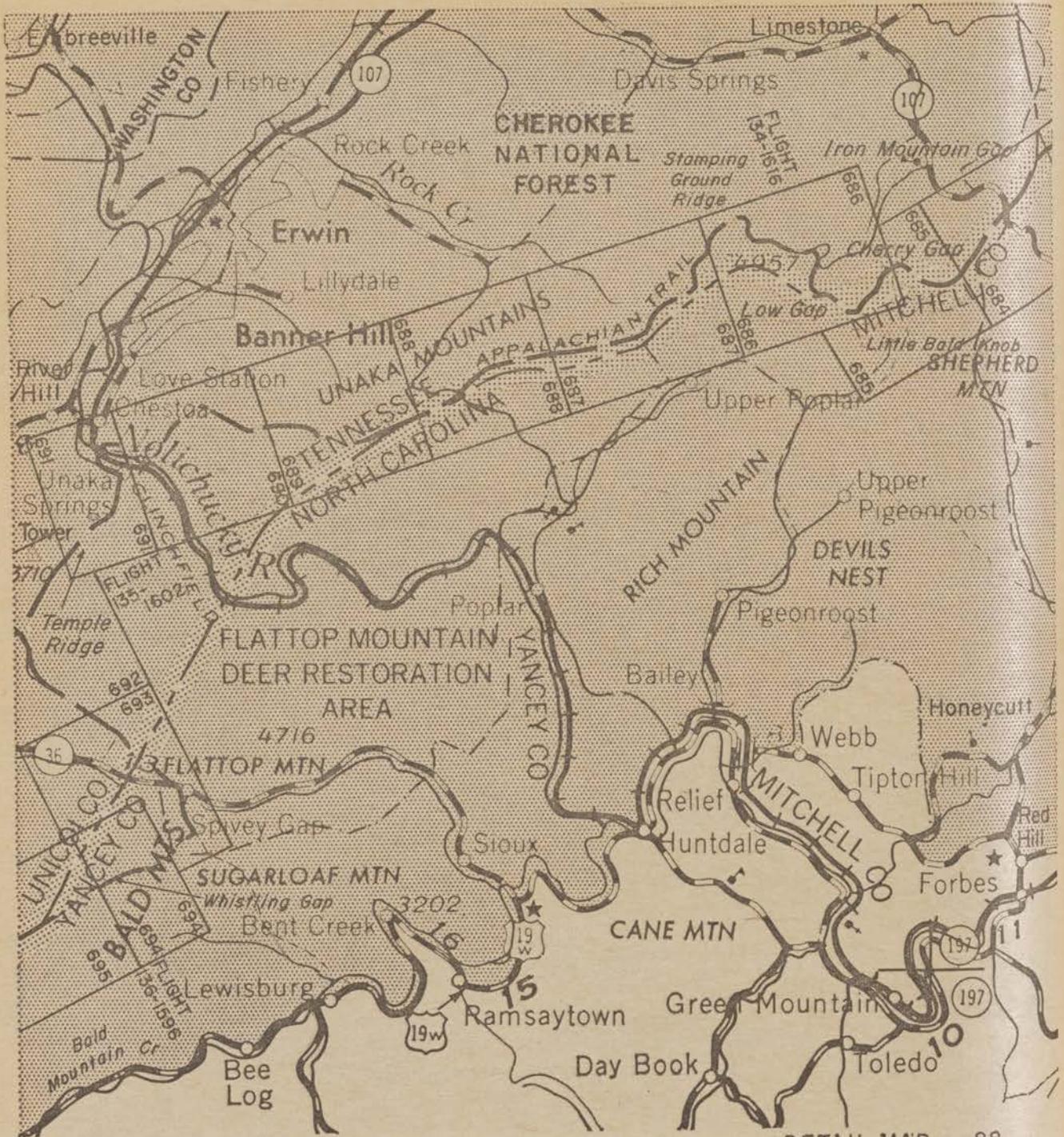
Tennessee - North Carolina  
**APPALACHIAN TRAIL**



DETAIL MAP 88  
 REFERENCE.....89

- PRIVATE.....
- FEDERAL.....
- STATE.....
- TRAIL.....

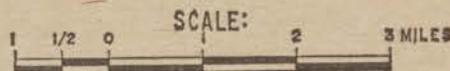
MAP NO. 72



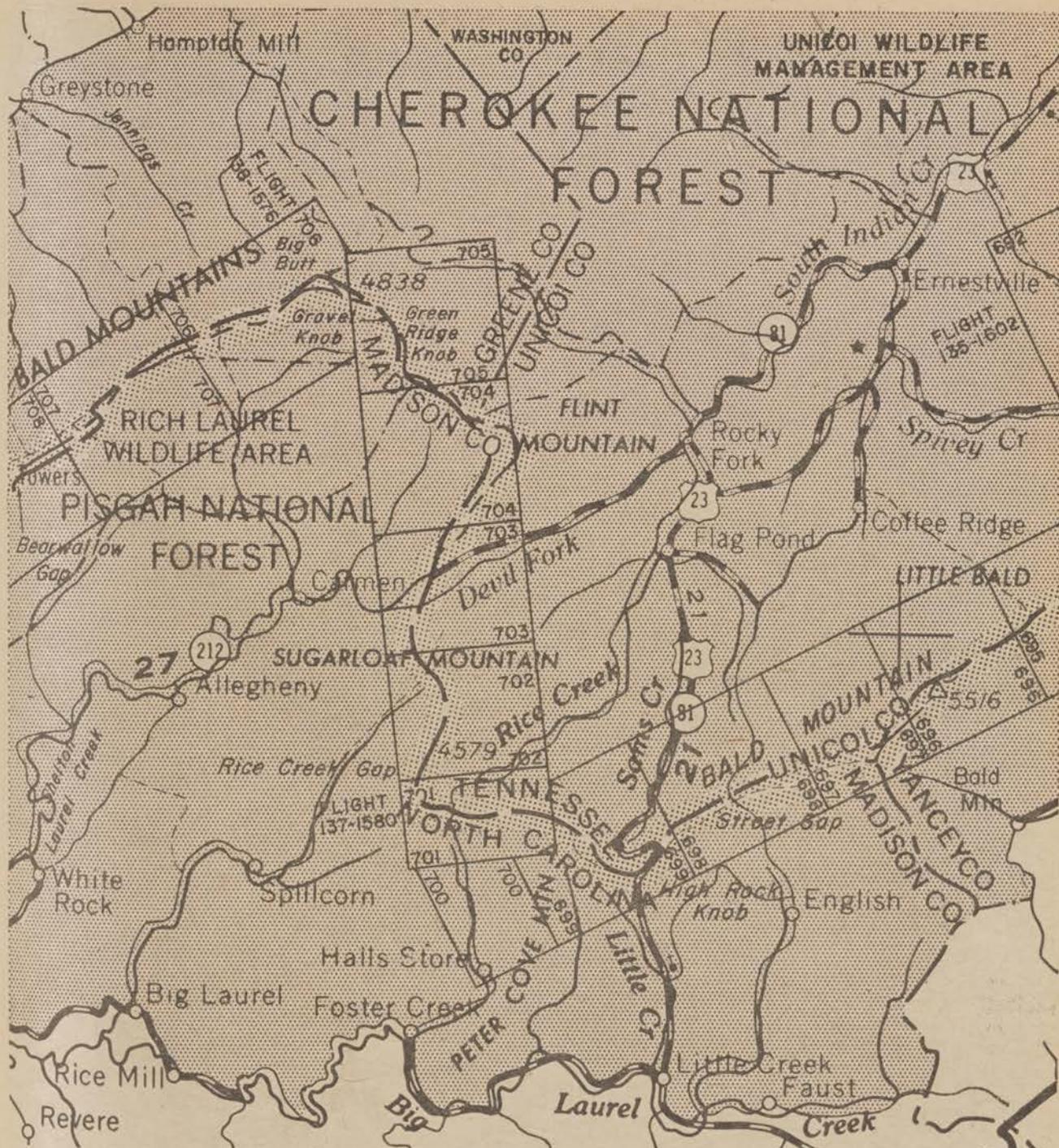
MAP NO. 73



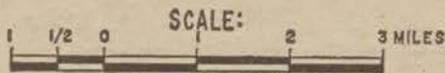
Tennessee - North Carolina  
**APPALACHIAN TRAIL**



- DETAIL MAP 88  
 REFERENCE.....89
- PRIVATE..... [white box]
  - FEDERAL..... [stippled box]
  - STATE..... [horizontal line box]
  - TRAIL..... [dashed line]



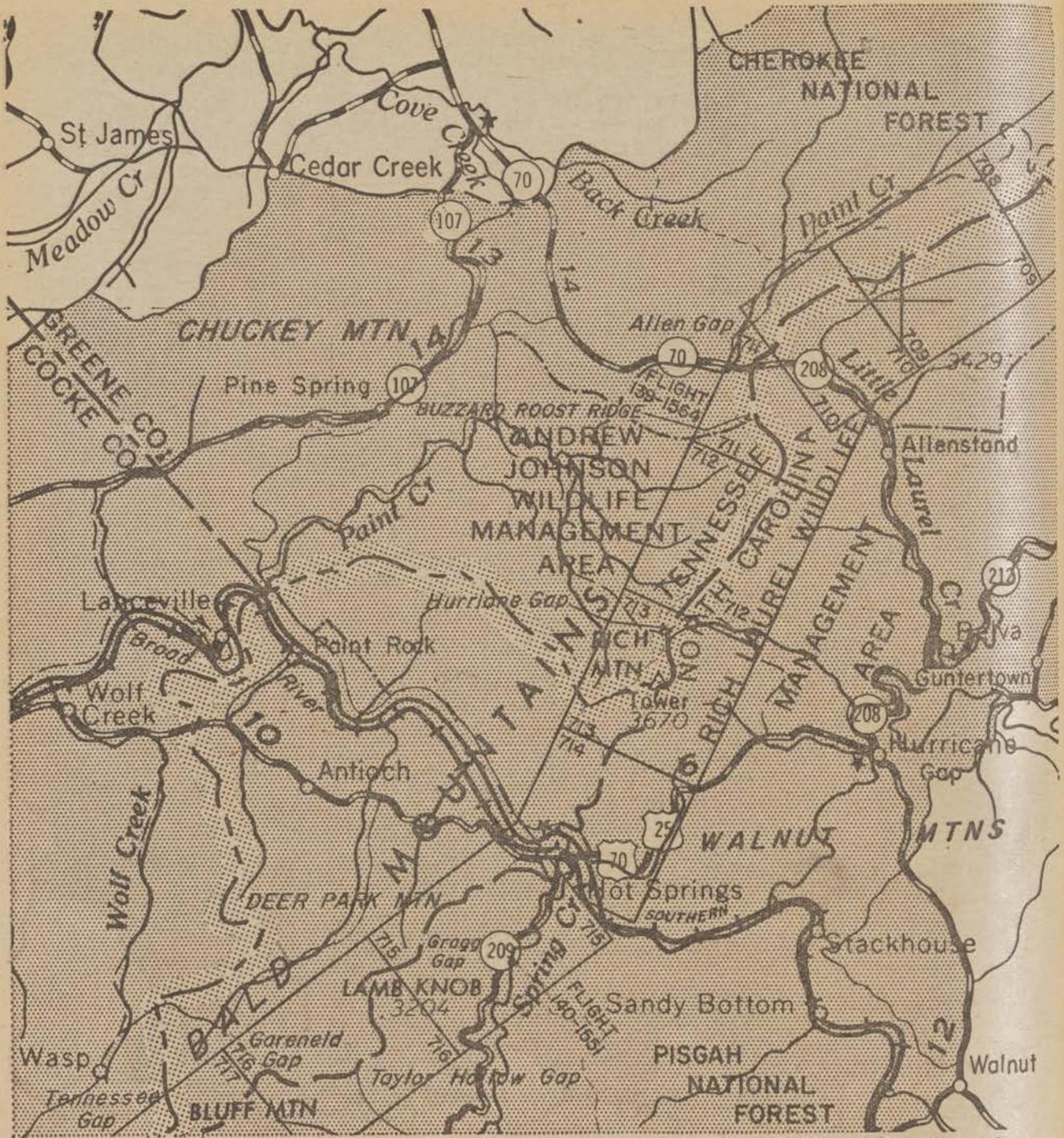
Tennessee-North Carolina  
**APPALACHIAN TRAIL**



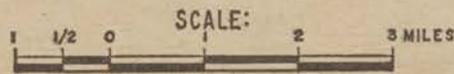
DETAIL MAP 88  
 REFERENCE.....89

- PRIVATE..... [White box]
- FEDERAL..... [Dotted box]
- STATE..... [Hatched box]
- TRAIL..... [Wavy line]

MAP NO.74

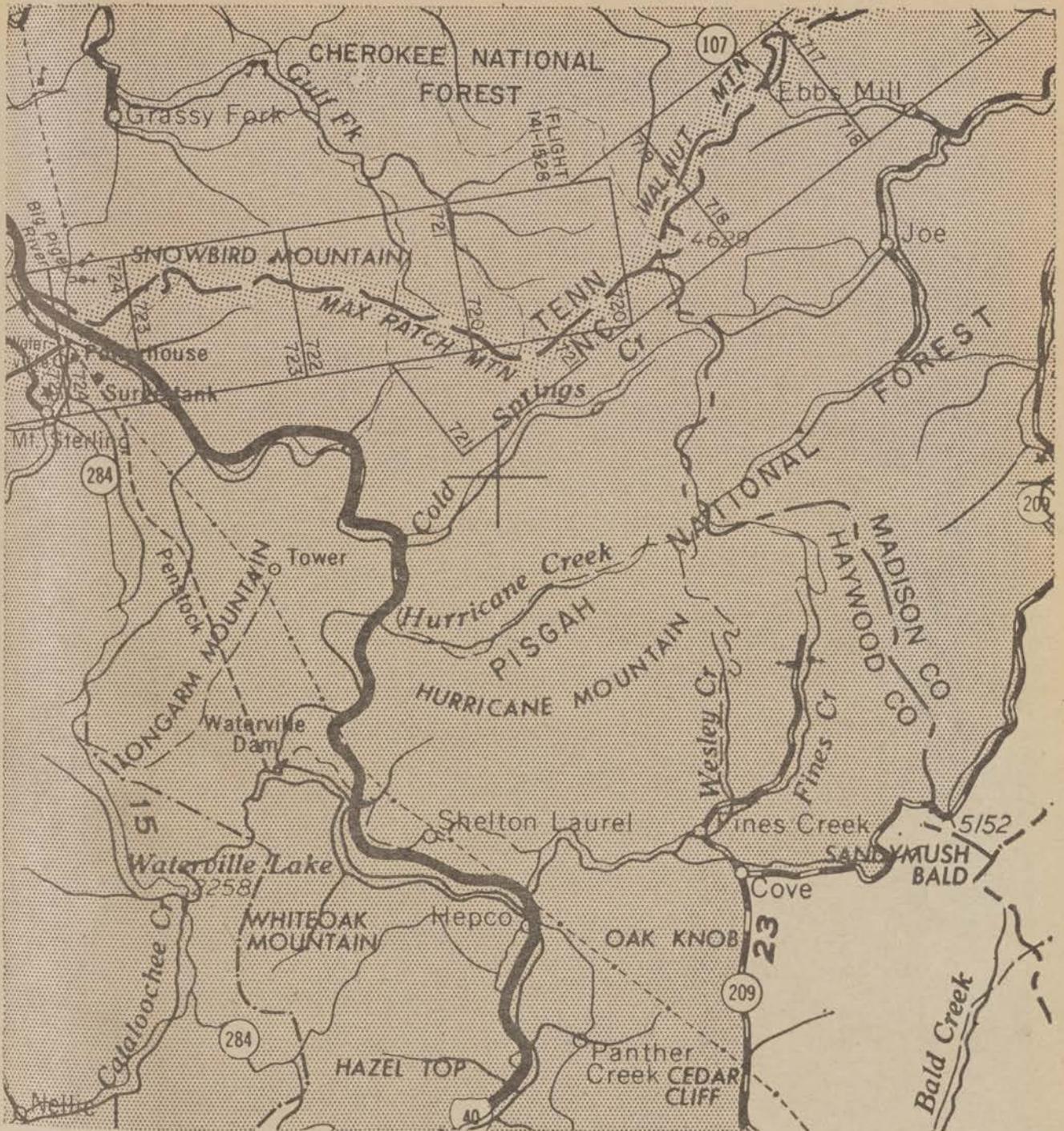


Tennessee - North Carolina  
APPALACHIAN TRAIL

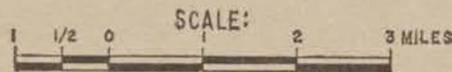


MAP NO. 75

- DETAIL MAP 88
- REFERENCE..... 89
- PRIVATE..... [unshaded box]
- FEDERAL..... [stippled box]
- STATE..... [cross-hatched box]
- TRAIL..... [dashed line]



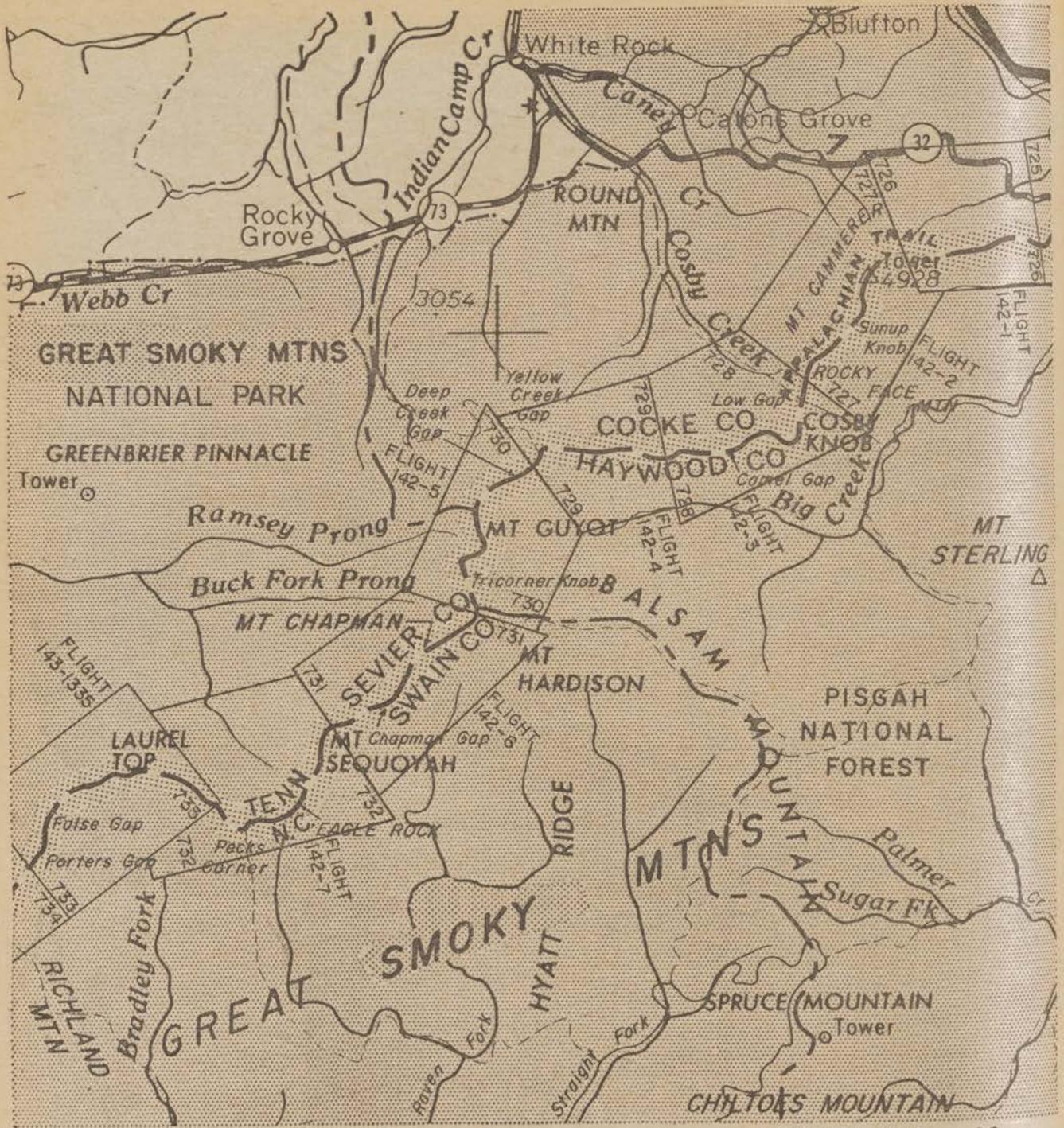
Tennessee - North Carolina  
**APPALACHIAN TRAIL**



DETAIL MAP 88  
 REFERENCE..... 89

- PRIVATE.....
- FEDERAL.....
- STATE.....
- TRAIL.....

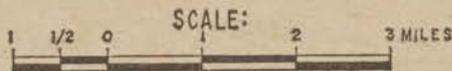
MAP NO. 76



MAP NO. 77

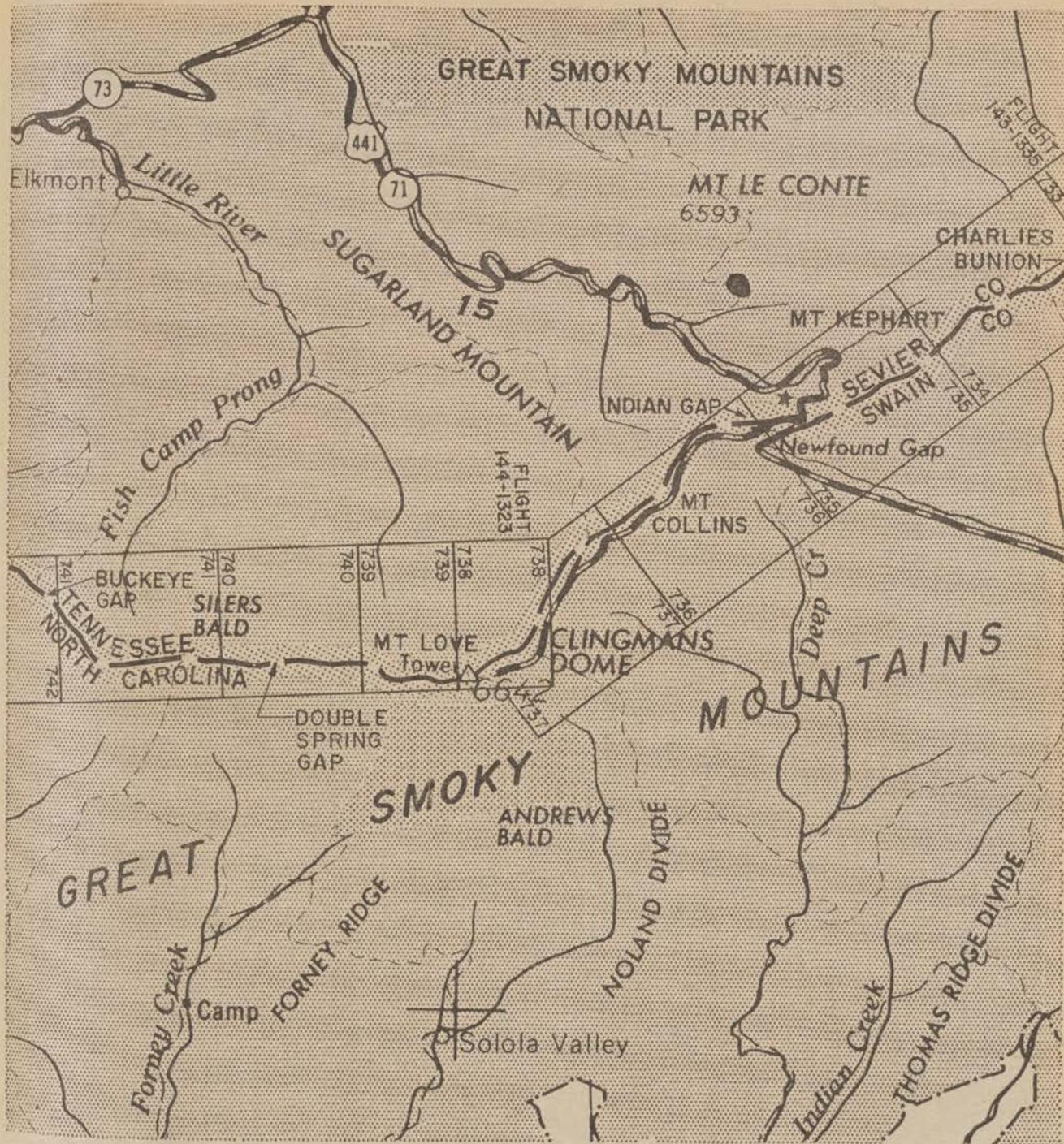


TENNESSEE-NORTH CAROLINA  
APPALACHIAN TRAIL



DETAIL MAP 88  
REFERENCE.....89

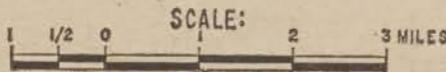
- PRIVATE..... [white box]
- FEDERAL..... [stippled box]
- STATE..... [horizontally lined box]
- TRAIL..... [dashed line]



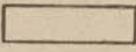
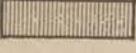
MAP NO. 78

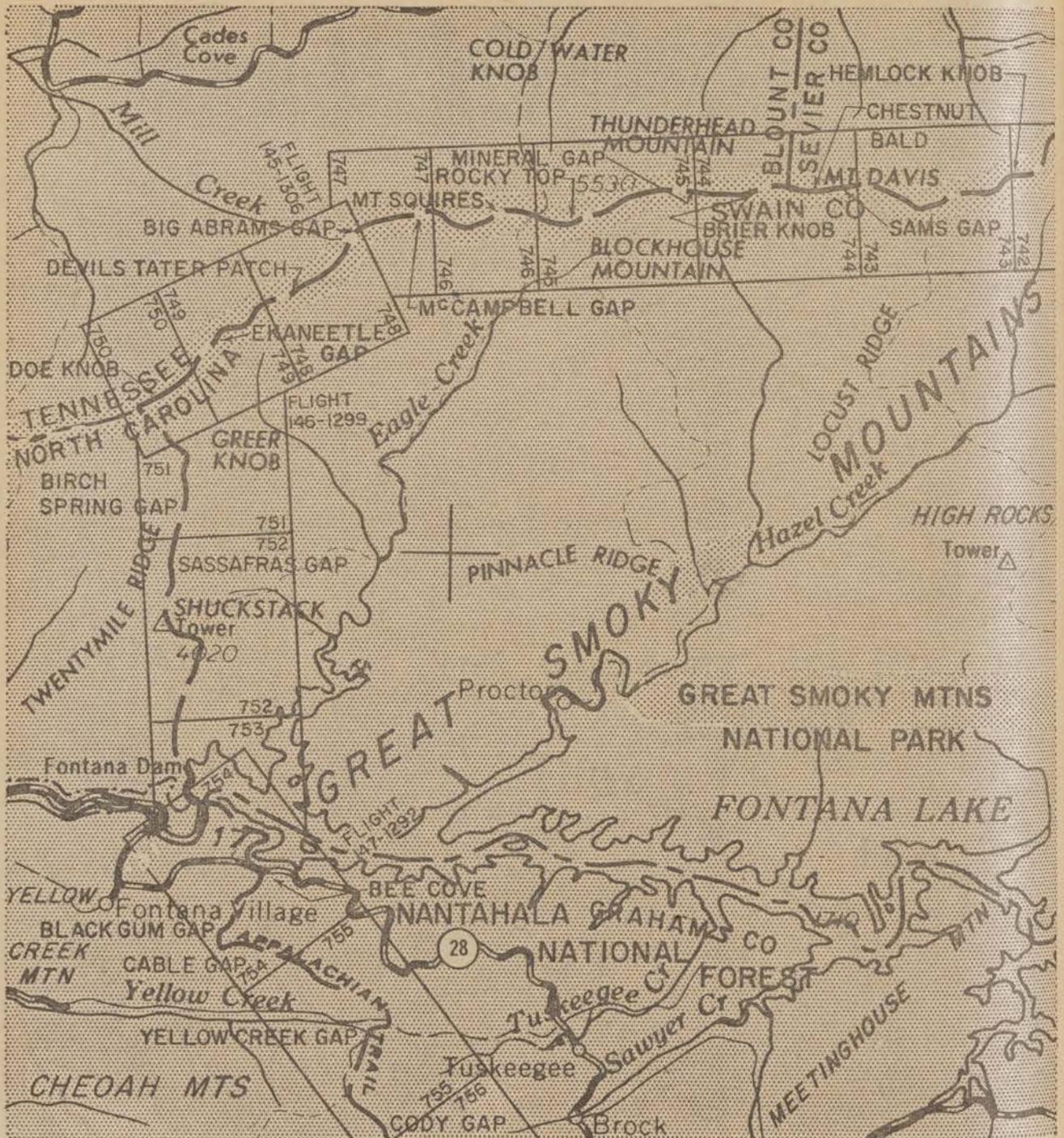


TENNESSEE-NORTH CAROLINA  
APPALACHIAN TRAIL



DETAIL MAP 88  
REFERENCE.....89

- PRIVATE..... 
- FEDERAL..... 
- STATE..... 
- TRAIL..... 

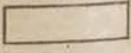
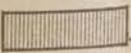


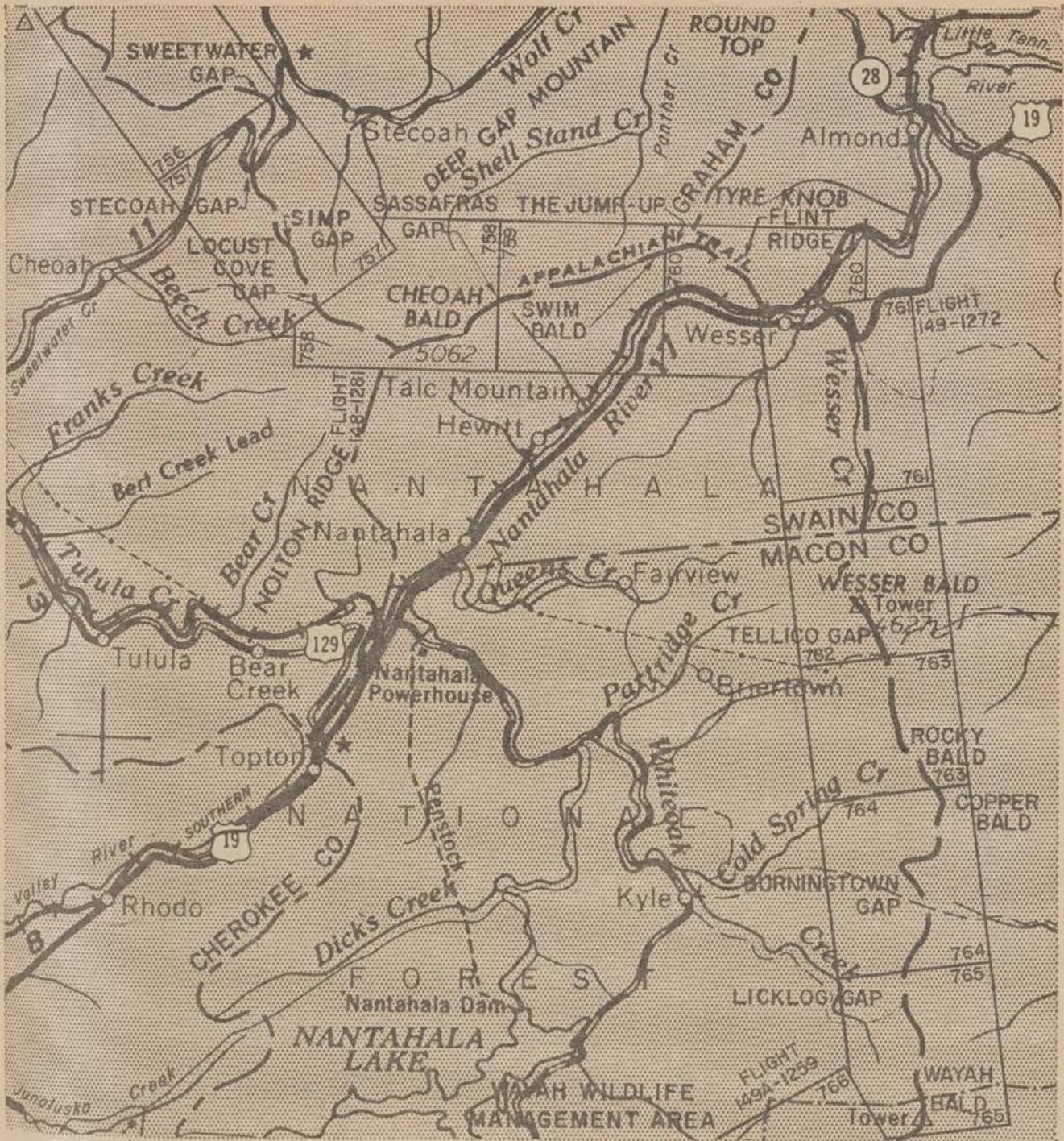
MAP NO. 79



TENNESSEE-NORTH CAROLINA  
 APPALACHIAN TRAIL

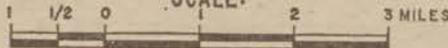


- DETAIL MAP 88
- REFERENCE.....89
- PRIVATE..... 
- FEDERAL..... 
- STATE..... 
- TRAIL..... 



North Carolina  
APPALACHIAN TRAIL

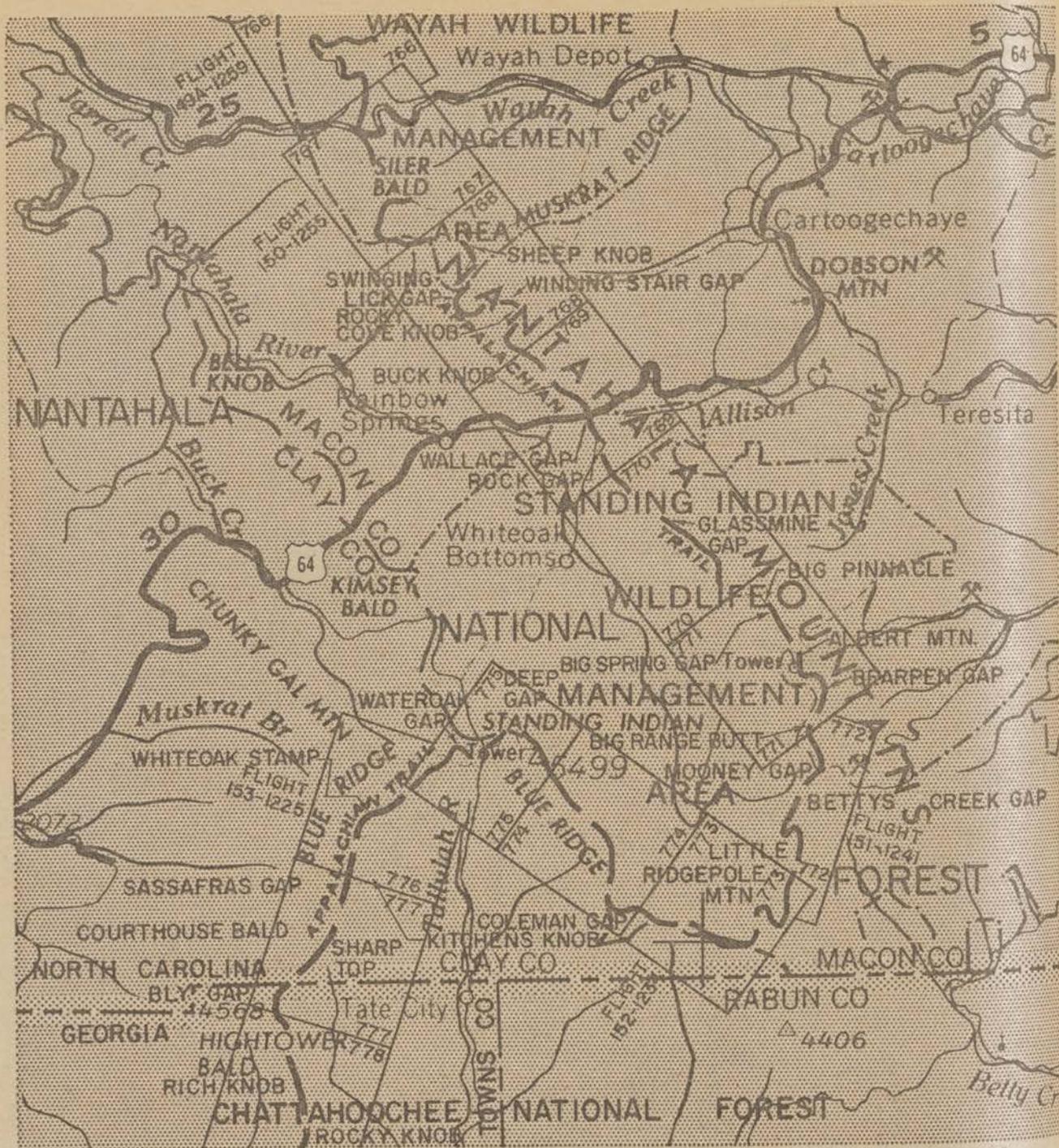
SCALE:



DETAIL MAP 88  
REFERENCE.....89

- PRIVATE.....
- FEDERAL.....
- STATE.....
- TRAIL.....

MAP NO. 80



MAP NO. 81

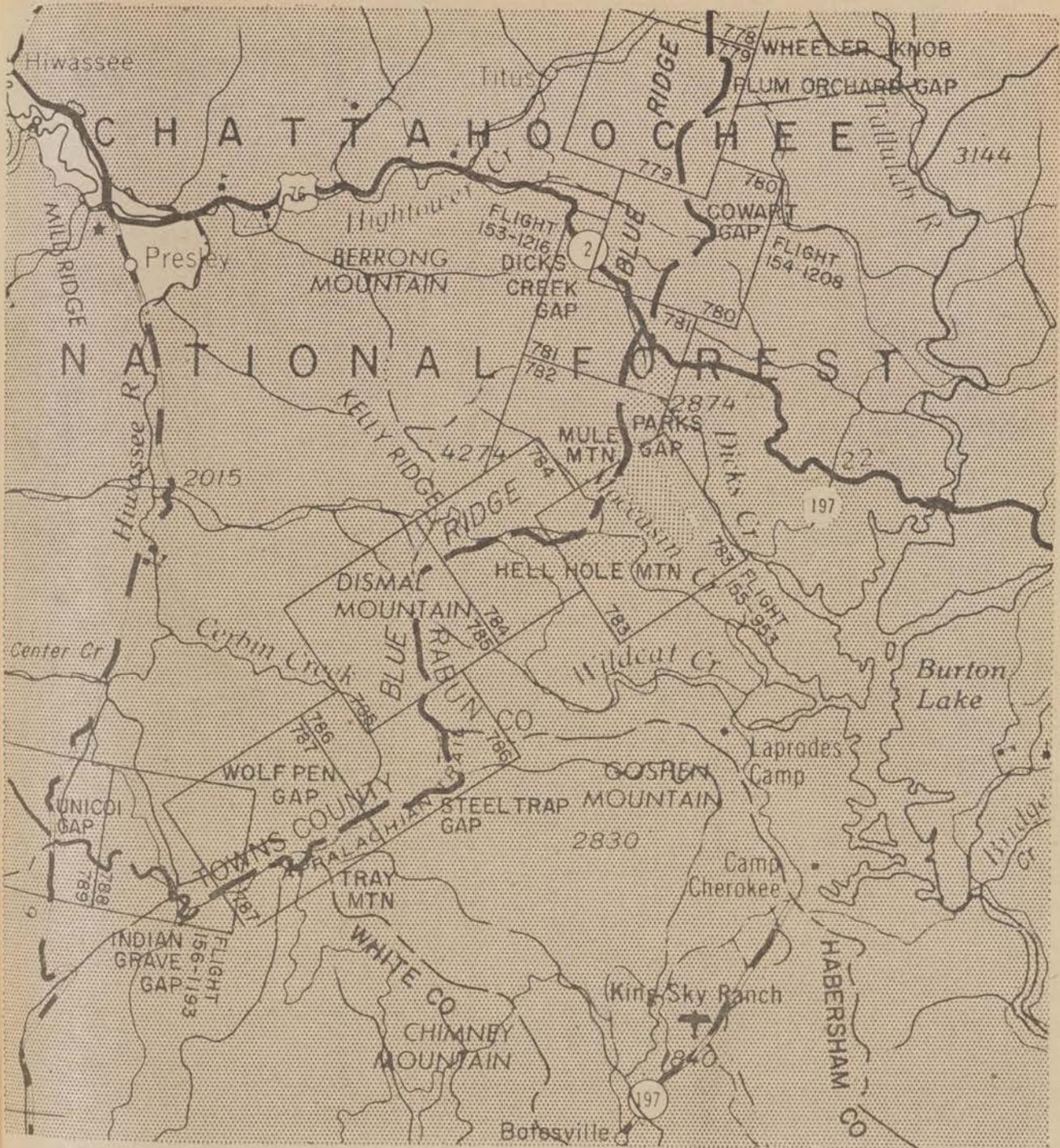


North Carolina - Georgia  
APPALACHIAN TRAIL



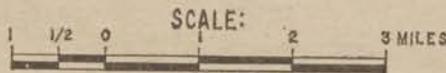
DETAIL MAP 88  
REFERENCE.....89

- PRIVATE.....
- FEDERAL.....
- STATE.....
- TRAIL.....

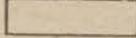


MAP NO. 82

Georgia  
APPALACHIAN TRAIL



DETAIL MAP 88  
REFERENCE 89

PRIVATE..... 

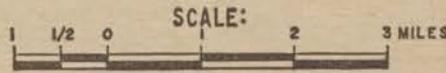
FEDERAL..... 

STATE..... 

TRAIL..... 



Georgia  
APPALACHIAN TRAIL



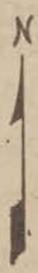
MAP NO. 83

DETAIL MAP	88
REFERENCE.....	89
PRIVATE.....	
FEDERAL.....	
STATE.....	
TRAIL.....	



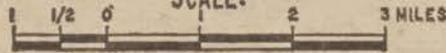
CHATTAHOOCHEE

NATIONAL FOREST



Georgia  
APPALACHIAN TRAIL

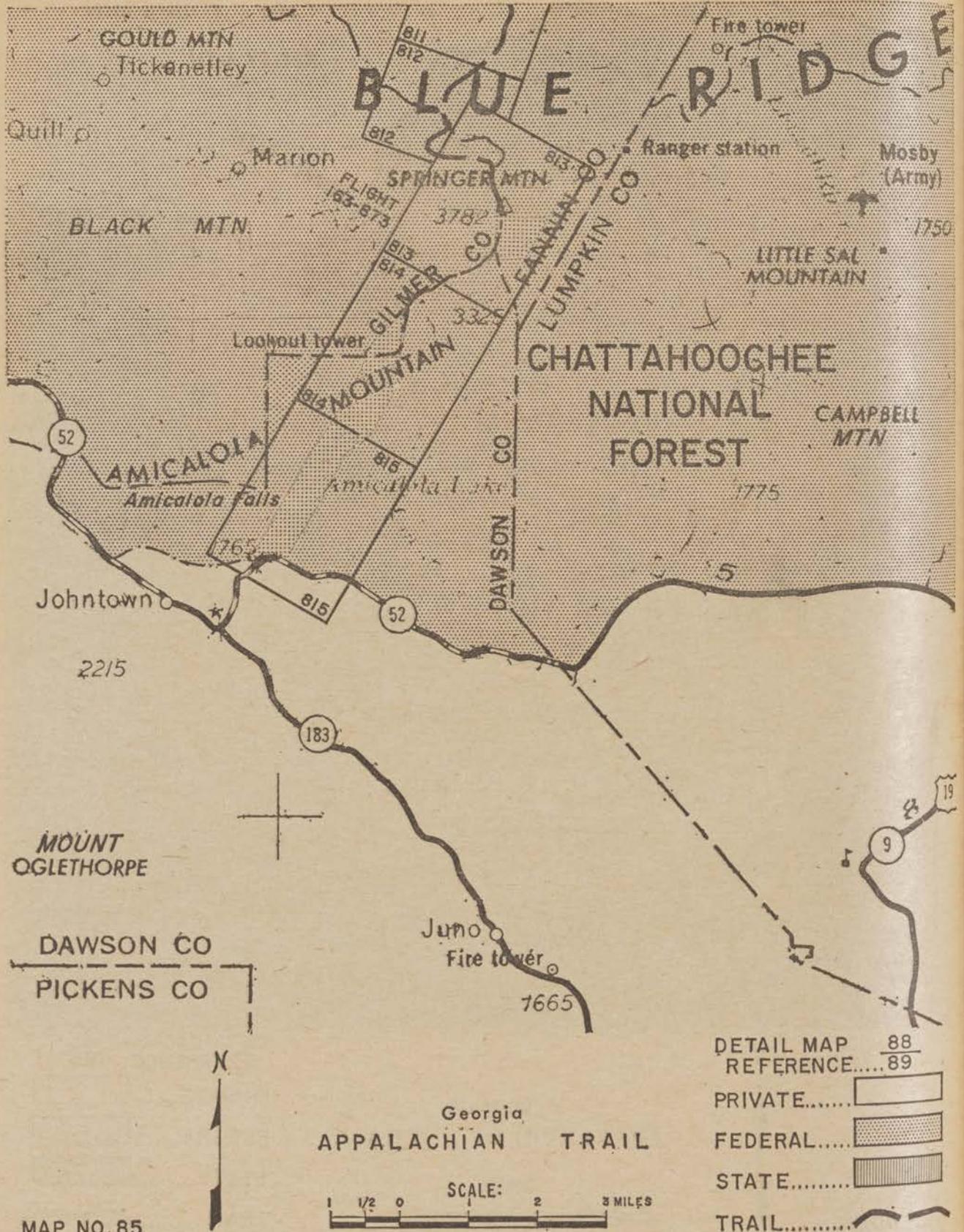
SCALE:



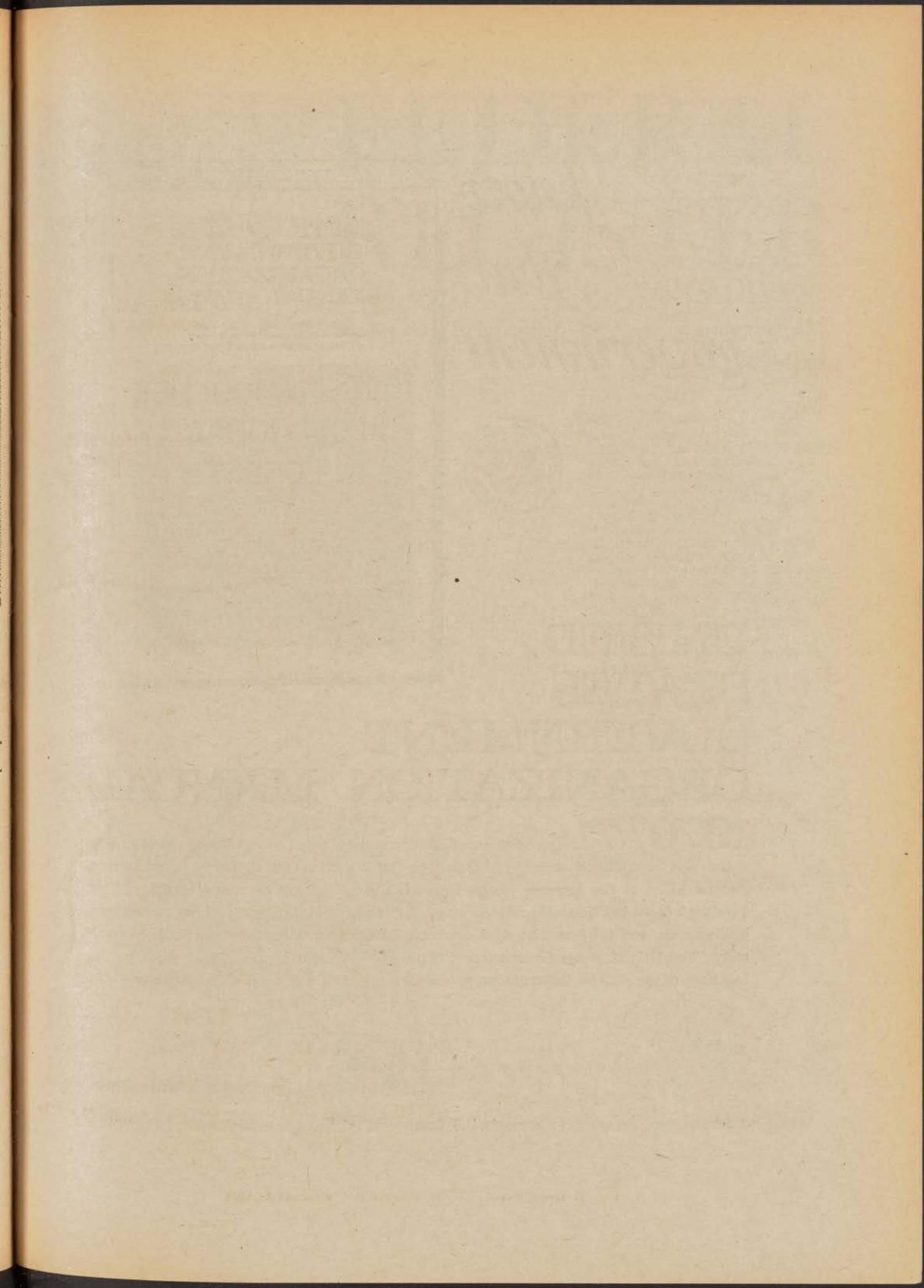
DETAIL MAP 88  
REFERENCE..... 89

- PRIVATE.....
- FEDERAL.....
- STATE.....
- TRAIL.....

MAP NO. 84



[FR Doc. 71-1343 Filed 2-8-71; 8:58 am]

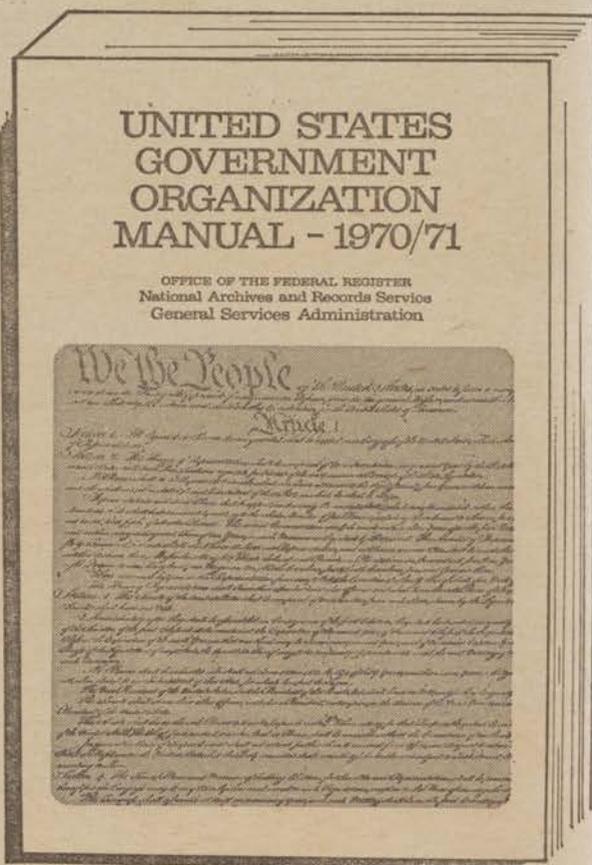


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