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Regulations

TITLE 7—AGRICULTURE

Chapter IX—War Food Administration (Marketing Agreements and Orders)

PART 941—MILK IN CHICAGO, ILLINOIS, MARKETING AREA

ORDER SUSPENDING PROVISION

Pursuant to the applicable provisions of Public Act No. 10, 73d Congress, as amended and as reenacted and amended by the Agricultural Marketing Agreement Act of 1937 (7 U.S.C. 601 et seq.) and of the order, as amended, regulating the handling of milk in the Chicago, Illinois, marketing area (7 CFR Cum. Supp. 941.0 et seq.), it was found and determined on September 12, 1944 that the provision of such order which provides for pro rata classification of milk or cream which is sold to a person who is a handler under another milk marketing agreement or order effective under the act, is a provision which, during October, November, and December 1944, obstructs and does not tend to effectuate the declared policy of the act with respect to producers of milk under such order.

It is now found and determined pursuant to the provisions of the aforesaid act and order that the aforementioned provision of the order is a provision which, during January, February, and March 1945, obstructs and does not tend to effectuate the declared policy of the act with respect to the producers of milk under such order. Therefore, the suspension of the following provision of § 941.4 (a) of the order is continued in effect during the calendar months of January, February, and March 1945:

And provided further, That in the case of the sale of milk or cream by a handler to a person who is a handler under another Federal milk agreement or order, such milk may be classified on a pro rata basis.

(E.O. 9522, 8 F.R. 3907; E.O. 9334, 8 F.R. 5423)

Issued at Washington, D. C., this 29th day of December 1944.

WILSON COWEN,
Assistant War Food Administrator.

[F. R. Doc. 44-19793; Filed, Dec. 29, 1944; 4:09 p. m.]

Chapter XI—War Food Administration (Distribution Orders)

[WFO 39, Termination]

PART 1460—FATS AND OILS

TERMINATION OF RESTRICTIONS ON USE, PROCESSING, AND REFINING OF TUNG OIL

War Food Order No. 39, as amended (9 F.R. 6390), is hereby terminated.

This order shall become effective at 12:01 a. m., e. w. t., December 30, 1944. With respect to violations, rights accrued, liabilities incurred, or appeals taken, prior to said date, under War Food Order No. 39, as amended, all provisions of said order shall be deemed to remain in full force for the purpose of sustaining any proper suit, action, or other proceeding with respect to any such violation, right, liability, or appeal.

(E.O. 9280, 7 F.R. 10179; E.O. 9322, 8 F.R. 3807; E.O. 9334, 8 F.R. 5423; E.O. 9392, 8 F.R. 14783)

Issued this 30th day of December 1944.

GROVER B. HILL,
Acting War Food Administrator.

[F. R. Doc. 44-19868; Filed, Dec. 30, 1944; 3:29 p. m.]

[WFO 96, Termination]

PART 1468—GRAIN

TERMINATION OF SET ASIDE REQUIREMENTS ON CORN

War Food Order No. 96 (9 F.R. 3253, 4319) is hereby terminated.

This order shall become effective at 12:01 a. m., e. w. t., December 30, 1944. With respect to violations, rights accrued, liabilities incurred, or appeals taken, prior to said date, under War Food Order No. 96, all provisions of said order shall be deemed to remain in full

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FEDERAL REGISTER

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force for the purpose of sustaining any proper suit, action, or other proceeding with respect to any such violation, right, liability, or appeal.

(E.O. 9280, 7 F.R. 10179; E.O. 9322, 8 F.R. 3807; E.O. 9334, 8 F.R. 5423; E.O. 9392, 8 F.R. 14783)

Issued this 30th day of December 1944.

GROVER B. HILL,
Acting War Food Administrator.

[F. R. Doc. 44–19867; Filed, Dec. 30, 1944; 8:29 p. m.]

[WFO 79–15, Amdt. 2]

PART 1401—DAIRY PRODUCTS

FLUID MILK AND CREAM IN GREATER KANSAS CITY, SALES AREA

Pursuant to War Food Order No. 79, as amended (8 F.R. 12426, 13283, 9 F.R. 4321, 4319), dated September 7, 1943, and to effectuate the purposes thereof, War Food Order No. 79–15, as amended (8 F.R. 13426, 9 F.R. 4321, 4319, 6801), relative to the conservation and distribution of fluid milk, milk byproducts, and cream in the Greater Kansas City, milk sales area, is hereby further amended as follows:

1. Delete the provisions of § 1401.57 (f) and substitute therefor the following:

(f) *Quotas for handlers who are also producers.* Quotas for handlers who are also producers and who purchase no milk from producers or from sources outside the sales area shall be 100 per cent of the total production of such handlers in the base period.

2. Delete the provisions of § 1401.57 (h) and substitute therefor the following:

(h) *Quota exclusions and exemptions.* Deliveries of milk, milk byproducts or cream (1) to other handlers, except for such deliveries to sub-handlers and to handlers who are also producers and who purchase no milk from prdoucers or from sources outside the sales area, (2) to plants engaged in the handling or processing of milk, milk byproducts, or cream from which no milk, milk byproducts, or cream is delivered in the sales area, and (3) to the agencies or groups specified in (d) of War Food Order 79, shall be excluded from the computation of deliveries in the base period and exempt from charges to quotas.

The provisions of this amendment shall become effective at 12:01 a. m., e. w. t., January 1, 1945. With respect to violations, rights accrued, liabilities incurred, or appeals taken under said War Food Order No. 79–15, as amended, prior to the effective time of the provisions hereof, the provisions of said War Food Order No. 79–15, as amended, in effect prior to the effective time hereof, shall continue in full force and effect for the purpose of sustaining any proper suit, action, or other proceeding with respect to any such violation, right, liability, or appeal.

(E.O. 9280, 7 F.R. 10179; E.O. 9322, 8 F.R. 3807; E.O. 9334, 8 F.R. 5423; E.O. 9392, 8 F.R. 14783; WFO 79, 8 F.R. 12426, 13283; 9 F.R. 4321, 4319)

Issued this 30th day of December 1944.

C. W. KITCHEN,
Acting Director of Distribution.

[F. R. Doc. 45–13; Filed, Jan. 1, 1945; 11:26 a. m.]

[WFO 79–24, Amdt. 2]

PART 1401—DAIRY PRODUCTS

FLUID MILK AND CREAM IN WICHITA, KANS., SALES AREA

Pursuant to War Food Order No. 79, as amended (8 F.R. 12426, 13283, 9 F.R. 4321, 4319), dated September 7, 1943, and to effectuate the purposes thereof, War Food Order No. 79–24, as amended (8 F.R. 13436, 9 F.R. 4321, 4319, 6801), relative to the conservation and distribution of fluid milk, milk byproducts, and cream in the Wichita, Kansas, milk sales area, is hereby further amended as follows:

1. Delete the provisions of § 1401.56 (f) and substitute therefor the following:

(f) *Quotas for handlers who are also producers.* Quotas for handlers who are also producers and who purchase no milk from producers or from sources outside the sales area shall be 100 percent of the total production of such handlers in the base period.

2. Delete the provisions of § 1401.56 (h) and substitute therefor the following:

(h) *Quota exclusions and exemptions.* Deliveries of milk, milk byproducts or cream (1) to other handlers, except

for such deliveries to sub-handlers and to handlers who are also producers and who purchase no milk from producers or from sources outside the sales area, (2) to plants engaged in the handling or processing of milk, milk byproducts, or cream from which no milk, milk byproducts, or cream is delivered in the sales area, and (3) to the agencies or groups specified in (d) of War Food Order 79, shall be excluded from the computation of deliveries in the base period and exempt from charges to quotas.

The provisions of this amendment shall become effective at 12:01 a. m., e. w. t., January 1, 1945. With respect to violations, rights accrued, liabilities incurred, or appeals taken under said War Food Order No. 79–24, as amended, prior to the effective time of the provisions hereof, the provisions of said War Food Order No. 79–24, as amended, in effect prior to the effective time hereof, shall continue in full force and effect for the purpose of sustaining any proper suit, action, or other proceeding with respect to any such violation, right, liability, or appeal.

(E.O. 9280, 7 F.R. 10179; E.O. 9322, 8 F.R. 3807; E.O. 9334, 8 F. R. 5423; E.O. 9392, 8 F.R. 14783; WFO 79, 8 F.R. 12426, 13283; 9 F.R. 4321, 4319)

Issued this 30th day of December 1944.

C. W. KITCHEN,
Acting Director of Distribution.

[F. R. Doc. 45–14; Filed, Jan. 1, 1945; 11:26 a. m.]

[WFO 79–71, Amdt. 3]

PART 1401—DAIRY PRODUCTS

FLUID MILK AND CREAM IN OKLAHOMA CITY, OKLA., METROPOLITAN SALES AREA

Pursuant to War Food Order No. 79, as amended (8 F.R. 12426, 13283, 9 F.R. 4321, 4319), dated September 7, 1943, and to effectuate the purposes thereof, War Food Order No. 79–71, as amended (8 F.R. 14274, 15204, 9 F.R. 4321, 4319, 6907), relative to the conservation and distribution of fluid milk, milk byproducts, and cream in the Oklahoma City, Oklahoma, metropolitan milk sales area, is hereby further amended as follows:

1. Delete the provisions of § 1401.112 (g) and substitute therefor the following:

(g) *Quotas for handlers who are also producers.* Quotas for handlers who are also producers and who purchase no milk from producers or from sources outside the sales area shall be 100 percent of the total production of such handlers in the base period.

2. Delete the provisions of § 1401.112 (i) and substitute therefor the following:

(i) *Quota exclusions and exemptions.* Deliveries of milk, milk byproducts or cream (1) to other handlers, except for such deliveries to sub-handlers and to handlers who are also producers and who purchase no milk from producers or from sources outside the sales area, (2) to plants engaged in the handling or processing of milk, milk byproducts, or cream from which no milk, milk byproducts, or cream is delivered in the sales area, and (3) to the agencies or groups specified in (d) of War Food Order 79, shall be excluded from the computation of deliveries in the base period and exempt from charges to quotas.

The provisions of this amendment shall become effective at 12:01 a. m., e. w. t., January 1, 1945. With respect to violations, rights accrued, liabilities incurred, or appeals taken under said War Food Order No. 79–71, as amended, prior to the effective time of the provisions hereof, the provisions of said War Food Order No. 79–71, as amended, in effect prior to the effective time hereof, shall continue in full force and effect for the purpose of sustaining any proper suit, action, or other proceeding with respect to any such violation, right, liability, or appeal.

(E.O. 9280, 7 F.R. 10179; E.O. 9322, 8 F.R. 3807; E.O. 9334; 8 F.R. 5423; E.O. 9392, 8 F.R. 14783; WFO 79, 8 F.R. 12426, 13283; 9 F.R. 4321, 4319)

Issued this 30th day of December 1944.

C. W. KITCHEN,
Acting Director of Distribution.

[F. R. Doc. 45–15; Filed, Jan. 1, 1945; 11:27 a. m.]

[WFO 79–72, Amdt. 2]

PART 1401—DAIRY PRODUCTS

FLUID MILK AND CREAM IN TULSA, OKLA., METROPOLITAN SALES AREA

Pursuant to War Food Order No. 79, as amended (8 F.R. 12426, 13283, 9 F.R. 4321, 4319), dated September 7, 1943, and to effectuate the purposes thereof, War Food Order No. 79–72, as amended (8 F.R. 14275, 9 F.R. 4321, 4319, 6908), relative to the conservation and distribution of fluid milk, milk byproduets, and cream in the Tulsa, Oklahoma, metropolitan milk sales area, is hereby further amended as follows:

1. Delete the provisions of § 1401.113 (g) and substitute therefor the following:

(g) *Quotas for handlers who are also producers.* Quotas for handlers who are also producers and who purchase no milk from producers or from sources outside the sales area shall be 100 percent of the total production of such handlers in the base period.

2. Delete the provisions of § 1401.113 (i) and substitute therefor the following:

(i) *Quota exclusions and exemptions.* Deliveries of milk, milk byproducts or cream (1) to other handlers, except for such deliveries to sub-handlers and to handlers who are also producers and who purchase no milk from producers or from sources outside the sales area, (2) to plants engaged in the handling or processing of milk, milk byproducts, or cream from which no milk, milk byproducts, or cream is delivered in the sales area, and (3) to the agencies or groups specified in (d) of War Food Order 79, shall be excluded from the computation of deliveries in the base period and exempt from charges to quotas.

The provisions of this amendment shall become effective at 12:01 a. m., e. w. t., January 1, 1945. With respect to violations, rights accrued, liabilities incurred, or appeals taken under said War Food Order No. 79–72, as amended, prior to the effective time of the provisions hereof, the provisions of said War Food Order No. 79–72, as amended, in effect prior to the effective time hereof, shall continue in full force and effect for the purpose of sustaining any proper suit, action, or other proceeding with respect to any such violation, right, liability, or appeal.

(E.O. 9280, 7 F.R. 10179; E.O. 9322, 8 F.R. 3807; E.O. 9334, 8 F.R. 5423; E.O. 9392; 8 F.R. 14783; WFO 79, 8 F.R. 12426, 13283; 9 F.R. 4321, 4319)

Issued this 30th day of December 1944.

C. W. KITCHEN,
Director of Distribution.

[F. R. Doc. 45–16; Filed, Jan. 1, 1945; 11:26 a. m.]

[WFO 79–92, Amdt. 3]

PART 1401—DAIRY PRODUCTS

FLUID MILK AND CREAM IN SPRINGFIELD, MO., SALES AREA

Pursuant to War Food Order No. 79, as amended (8 F.R. 12426, 13283, 9 F.R. 4321, 4319), dated September 7, 1943, and to effectuate the purposes thereof, War Food Order No. 79–92, as amended (8 F.R. 15476, 9 F.R. 51, 4321, 4319, 6908), relative to the conservation and distribution of fluid milk, milk byproducts, and cream in the Springfield, Missouri, milk sales area, is hereby further amended as follows:

1. Delete the provisions of § 1401.129 (g) and substitute therefor the following:

(g) *Quotas for handlers who are also producers.* Quotas for handlers who are also producers and who purchase no milk from producers or from sources outside the sales area shall be 100 percent of the total production of such handlers in the base period.

2. Delete the provisions of § 1401.129 (i) and substitute therefor the following:

(i) *Quota exclusions and exemptions.* Deliveries of milk, milk byproducts or cream (1) to other handlers, except for such deliveries to sub-handlers and to handlers who are also producers and who purchase no milk from producers or from sources outside the sales area, (2) to plants engaged in the handling or processing of milk, milk byproducts, or cream from which no milk, milk byproducts, or cream is delivered in the sales area, and (3) to the agencies or groups specified in (d) of War Food Order 79, shall be excluded from the computation of deliveries in the base period and exempt from charges to quotas.

The provisions of this amendment shall become effective at 12:01 a. m., e. w. t., January 1, 1945. With respect

to violations, rights accrued, liabilities incurred, or appeals taken under said War Food Order No. 79–92, as amended, prior to the effective time of the provisions hereof, the provisions of said War Food Order No. 79–92, as amended, in effect prior to the effective time hereof, shall continue in full force and effect for the purpose of sustaining any proper suit, action, or other proceeding with respect to any such violation, right, liability, or appeal.

(E.O. 9280, 7 F.R. 10179; E.O. 9322, 8 F.R. 3807; E.O. 9334, 8 F.R. 5423; E.O. 9392, 8 F.R. 14783; WFO 79, 8 F.R. 12426, 13283; 9 F.R. 4321, 4319)

Issued this 30th day of December 1944.

C. W. KITCHEN,
Acting Director of Distribution.

[F. R. Doc. 45–18; Filed, Jan. 1, 1945; 11:27 a. m.]

[WFO 79–93, Amdt. 3]

PART 1401—DAIRY PRODUCTS

FLUID MILK AND CREAM IN TOPEKA, KANS., SALES AREA

Pursuant to War Food Order No. 79, as amended (8 F.R. 12426, 13283, 9 F.R. 4321, 4319), dated September 7, 1943, and to effectuate the purposes thereof, War Food Order No. 79–93, as amended (8 F.R. 15477, 17501, 9 F.R. 4321, 4319, 6908), relative to the conservation and distribution of fluid milk, milk byproducts, and cream in the Topeka, Kansas, milk sales area, is hereby further amended as follows:

1. Delete the provisions of § 1401.127 (g) and substitute therefor the following:

(g) *Quotas for handlers who are also producers.* Quotas for handlers who are also producers and who purchase no milk from producers or from sources outside the sales area shall be 100 percent of the total production of such handlers in the base period.

2. Delete the provisions of § 1401.127 (i) and substitute therefor the following:

(i) *Quota exclusions and exemptions.* Deliveries of milk, milk byproducts or cream (1) to other handlers, except for such deliveries to sub-handlers and to handlers who are also producers and who purchase no milk from producers or from sources outside the sales area, (2) to plants engaged in the handling or processing of milk, milk byproducts, or cream from which no milk, milk byproducts, or cream is delivered in the sales area, and (3) to the agencies or groups specified in (d) of War Food Order 79, shall be excluded from the computation of deliveries in the base period and exempt from charges to quotas.

The provisions of this amendment shall become effective at 12:01 a. m., e. w. t., January 1, 1945. With respect to violations, rights accrued, liabilities incurred, or appeals taken under said War Food Order No. 79–93, as amended, prior to the effective time of the provisions hereof, the provisions of said War Food Order No. 79–93, as amended, in effect prior to the effective time hereof, shall continue in full force and effect for the purpose of sustaining any proper suit, action, or other proceeding with respect to any such violation, right, liability, or appeal.

(E.O. 9280, 7 F.R. 10179; E.O. 9322, 8 F.R. 3807; E.O. 9334, 8 F.R. 5423; E.O. 9392, 8 F.R. 14783; WFO 79, 8 F.R. 12426, 13283; 9 F.R. 4321, 4319)

Issued this 30th day of December 1944.

C. W. KITCHEN,
Acting Director of Distribution.

[F. R. Doc. 45–17; Filed, Jan. 1, 1945; 11:27 a. m.]

[WFO 79–96, Amdt. 3]

PART 1401—DAIRY PRODUCTS

FLUID MILK AND CREAM IN ST. JOSEPH, MO., SALES AREA

Pursuant to War Food Order No. 79, as amended (8 F.R. 12426, 13283, 9 F.R. 4321, 4319), dated September 7, 1943, and to effectuate the purposes thereof, War Food Order No. 79–96, as amended (8 F.R. 15480, 17502, 9 F.R. 4321, 4319, 6908), relative to the conservation and distribution of fluid milk, milk byproducts, and cream in the St. Joseph, Missouri, milk sales area, is hereby further amended as follows:

1. Delete the provisions of § 1401.128 (g) and substitute therefor the following:

(g) *Quotas for handlers who are also producers.* Quotas for handlers who are also producers and who purchase no milk from producers or from sources outside the sales area shall be 100 percent of the total production of such handlers in the base period.

2. Delete the provisions of § 1401.128 (i) and substitute therefor the following:

(i) *Quota exclusions and exemptions.* Deliveries of milk, milk byproducts or cream (1) to other handlers, except for such deliveries to sub-handlers and to handlers who are also producers and who purchase no milk from producers or from sources outside the sales area, (2) to plants engaged in the handling or processing of milk, milk byproducts, or cream from which no milk, milk byproducts, or cream is delivered in the sales area, and (3) to the agencies or groups specified in (d) of War Food Order 79, shall be excluded from the computation of deliveries in the base period and exempt from charges to quotas.

The provisions of this amendment shall become effective at 12:01 a. m., e. w. t., January 1, 1945. With respect to violations, rights accrued, liabilities incurred, or appeals taken under said War Food Order No. 79–96, as amended, prior to the effective time of the provisions hereof, the provisions of said War Food Order No. 79–96, as amended, in effect prior to the effective time hereof, shall continue in full force and effect for the purpose of sustaining any proper suit, action, or other proceeding with respect to any such violation, right, liability, or appeal.

(E.O. 9280, 7 F.R. 10179; E.O. 9322, 8 F.R. 3807; E.O. 9334, 8 F.R. 5423; E.O. 9392, 8 F.R. 14783; WFO 79, 8 F.R. 12426, 13283; 9 F.R. 4321, 4319)

Issued this 30th day of December 1944.

C. W. KITCHEN,
Acting Director of Distribution.

[F. R. Doc. 45–19; Filed, Jan. 1, 1945; 11:26 a. m.]

[WFO 79–135, Amdt. 3]

PART 1401—DAIRY PRODUCTS

FLUID MILK AND CREAM IN AMARILLO, TEX., SALES AREA

Pursuant to War Food Order No. 79, as amended (8 F.R. 12426, 13283, 9 F.R. 4321, 4319), dated September 7, 1943, and to effectuate the purposes thereof, War Food Order No. 79–135, as amended (9 F.R. 1079, 4321, 4319, 6984, 10756), relative to the conservation and distribution of fluid milk, milk byproducts, and cream in the Amarillo, Texas, milk sales area, is hereby further amended as follows:

1. Delete the provisions of § 1401.165 (f) and substitute therefor the following:

(f) *Quotas for handlers who are also producers.* Quotas for handlers who are also producers and who purchase no milk from producers or from sources outside the sales area shall be computed in accordance with (e) hereof, except:

(1) His base period shall be either June or December, 1943, whichever represents his larger total deliveries; and

(2) The applicable percentages shall be 100 percent in lieu of those specified in (e).

2. Delete the provisions of § 1401.165 (j) and substitute therefor the following:

(j) *Quota exclusions and exemptions.* Deliveries of milk, milk byproducts or cream (1) to other handlers, except for such deliveries to sub-handlers and to handlers who are also producers and who purchase no milk from producers or from sources outside the sales area, (2) to plants engaged in the handling or processing of milk, milk byproducts, cream or other dairy products, from which no milk, milk byproducts, or cream is delivered in the sales area, (3) to industrial users, and (4) to the agencies or groups specified in (d) of War Food Order 79, shall be excluded from the computation of deliveries in the base period and exempt from charges to quotas.

The provisions of this amendment shall become effective at 12:01 a. m., e. w. t., January 1, 1945. With respect to violations, rights accrued, liabilities incurred, or appeals taken under said War Food Order No. 79–135, as amended, prior to the effective time of the provisions hereof, the provisions of said War Food Order No. 79–135, as amended, in effect prior to the effective time hereof, shall continue in full force and effect for the purpose of sustaining any proper suit, action, or other proceeding with respect to any such violation, right, liability, or appeal.

(E.O. 9280, 7 F.R. 10179; E.O. 9322, 8 F.R. 3807; E.O. 9334, 8 F.R. 5423; E.O. 9392, 8 F.R. 14783; WFO 79, 8 F.R. 12426, 13283; 9 F.R. 4321, 4319)

Issued this 30th day of December 1944.

C. W. KITCHEN,
Acting Director of Distribution.

[F. R. Doc. 45-20; Filed, Jan. 1, 1945; 11:26 a. m.]

[WFO 119, Amdt. 1]

PART 1414—POULTRY

POULTRY AND PROCESSED POULTRY

War Food Order No. 119 (9 F.R. 14269), issued by the War Food Administrator on December 1, 1944, is hereby amended as follows:

1. By adding to § 1414.7 (a) (1) the following additional sentence: "The term 'poultry' also means any live chickens located in any plant of an authorized processor, in which such processor is authorized to process poultry, even though such live chickens may have been grown outside of a poultry area."

2. By deleting therefrom the provisions in § 1414.7 (a) (12) and inserting, in lieu thereof, the following:

(12) "Poultry area" means any of the following areas: (i) all of the State of Delaware south of the Chesapeake and Delaware Canal and all of that part of Cecil County, Maryland, south of the Chesapeake and Delaware Canal, and Kent, Queen Annes, Caroline, Dorchester, Wicomico, Talbot, Worcester, and Somerset Counties in Maryland; and Accomac and Northampton Counties in Virginia; (ii) Augusta, Rockingham, Page, Shenandoah, and Frederick Counties in Virginia; and Hardy, Pendleton, Grant, and Hampshire Counties in West Virginia; (iii) on and after January 8, 1945, Cherokee, Dawson, Forsyth, Lumpkin, Hall, White, and Habersham Counties in Georgia; (iv) on and after January 15, 1945, Benton, Washington, Carroll, Boone, Sebastian, Franklin, Madison, and Crawford Counties in Arkansas; and Newton, McDonald, Stone, Taney, and Barry Counties in Missouri; and Ottawa, Delaware, and Adair Counties in Oklahoma; and (v) any additional area specified by the Director shall constitute a part of the poultry area. The Director may, if he determines that such is necessary in order to effectuate the purposes hereof, reduce or add additional territory to any area specified herein or pursuant hereto.

3. By deleting therefrom the provisions in § 1414.7 (a) (14) and inserting, in lieu thereof, the following:

(14) "U. S. Army Quartermaster Market Center" means (i) with respect to poultry purchased in the State of Delaware south of the Chesapeake and Delaware Canal and all of that part of Cecil County, Maryland, south of the Chesapeake and Delaware Canal, and Kent, Queen Annes, Caroline, Dorchester, Wicomico, Talbot, Worcester, and Somerset Counties in Maryland; and Accomac and Northampton Counties in Virginia, Attention: The Officer in Charge, U. S. Army Quartermaster Buying Office, Richardson Hotel, Dover, Delaware; (ii) with respect to poultry purchased in Augusta, Rockingham, Page, Shenandoah, and Frederick Counties in Virginia; and Hardy, Pendleton, Grant, and Hampshire Counties in West Virginia, Attention: The Officer in Charge, U. S. Army Quartermaster Market Center, North Boulevard and Kelly Road, Richmond, Virginia; (iii) with respect to poultry purchased in Cherokee, Dawson, Forsyth, Lumpkin, Hall, White, and Habersham Counties in Georgia, Attention: The Officer in Charge, U. S. Army Quartermaster Market Center, 10th Avenue and 11th Street, Columbus, Georgia; (iv) with respect to poultry purchased in Benton, Washington, Carroll, Boone, Sebastian, Franklin, Madison, and Crawford Counties in Arkansas; and Newton, McDonald, Stone, Taney, and Barry Counties in Missouri; and Ottawa, Delaware, and Adair Counties in Oklahoma, Attention: The Officer in Charge, U. S. Army Quartermaster Market Center, 407 Savings Building, Oklahoma City, Oklahoma; and (v) any other officer in charge of any other U. S. Army Quartermaster Market Center which the Director may, from time to time, designate.

4. By adding to the conclusion of § 1414.7 (b) (2) the following additional sentences: "All poultry located in the plant of an authorized processor shall be processed and set aside for delivery pursuant hereto. Any letter of authority issued by the Order Administrator prior to January 1, 1945, shall not entitle the person to whom it was issued to serve as an authorized processor after February 28, 1945: *Provided*, That the set-aside obligations incumbent on any such authorized processor with respect to poultry or processed poultry acquired or processed by him on or prior to Februay 28, 1945, shall continue subsequent to Febuary 28, 1945. No person other than an authorized processor holding a letter of authority in force and effect shall process poultry."

5. By deleting therefrom the provisions in § 1414.7 (c) (1) and inserting, in lieu thereof, the following:

(1) Any person who desires to receive and process poultry may file with the Order Administrator an application, by letter or by telegram followed by a letter of confirmation, with respect to each plant in which the applicant desires to process poultry pursuant hereto. The application shall contain (i) a statement that the applicant has read War Food Order No. 119, as amended, (ii) a statement of the location of each plant where the applicant is to process poultry pursuant to the provisions hereof, (iii) a representation that all poultry and processed poultry, without regard to whether the poultry was grown in a poultry area, will be set aside and handled in accordance with the provisions of War Food Order No. 119, as amended, (iv) a statement that the plant at which poultry is to be processed pursuant hereto is on the approved list of the U. S. Army Veterinary Corps. Thereupon the Order Administrator may issue a letter of authorization, for such period of time as may be specified therein, to process poultry if the Order Administrator determines that the issuance of such authorization is appropriate to effectuate the provisions hereof.

The provisions of this amendment shall become effective at 12:01 a. m., e. w. t., January 1, 1945. With respect to violations, rights accrued, liabilities incurred, or appeals taken under said War Food Order No. 119 prior to the effective time of the provisions hereof, the provisions of said War Food Order No. 119 in effect prior to the effective time hereof shall be deemed to continue in full force and effect for the purpose of sustaining any proper suit, action, or other proceeding with regard to any such violation, right, liability, or appeal.

(E.O. 9280, 7 F.R. 10179; E.O. 9322, 8 F.R. 3807; E.O. 9334, 8 F.R. 5423; E.O. 9392, 8 F.R. 14783)

Issued this 30th day of December 1944.

GROVER B. HILL,
Acting War Food Administrator.

[F. R. Doc. 44-19866; Filed, Dec. 30, 1944; 3:30 p. m.]

[WFO 4-6, Amdt. 2]

PART 1450—TOBACCO

CIGAR FILLER AND BINDER TYPES OF TOBACCO

War Food Order No. 4-6 (9 F.R. 6667), issued by the Director of Distribution on June 13, 1944, as amended, is hereby further amended as follows:

1. By deleting therefrom the provisions in § 1450.13 (a) (3).

2. By deleting therefrom the provisions in § 1450.13 (b) (2) and inserting, in lieu thereof, the following:

No person shall, prior to 8:01 a. m., c. w. t., January 8, 1945, purchase, contract to purchase, or accept an option to purchase any tobacco of the 1944 crop of cigar binder types numbered 54 and 55, as defined in the Service and Regulatory Announcement No. 118 (7 CFR 30.1 *et seq.*) of the United States Department of Agriculture, promulgated by the Secretary of Agriculture on October 14, 1929. No person shall, prior to 8:01 a. m., c. w. t., January 22, 1945, purchase, contract to purchase, or accept an option to purchase any tobacco of the 1944 crop of cigar filler types numbered 42, 43, and 44, as defined in the aforesaid Service and Regulatory Announcement No. 118. No person shall, prior to 8:01 a. m., c. w. t., January 31, 1945, purchase, contract to purchase, or accept an option to purchase any tobacco of the 1944 crop of cigar filler type numbered 41, as defined in the aforesaid Service and Regulatory Announcement No. 118.

The provisions hereof shall become effective at 12:01 a. m., e. w. t. December 30, 1944. With respect to violations, rights accrued, liabilities incurred, or ap-

peals taken under said War Food Order No. 4–6, as amended, in effect prior to the effective time hereof, the provisions of said War Food Order No. 4–6, as amended, in effect prior to the effective time hereof shall be deemed to continue in full force and effect for the purpose of sustaining any proper suit, action, or other proceeding with regard to any such violation, right, liability, or appeal.

(E.O. 9280, 7 F.R. 10179; E.O. 9322, 8 F.R. 3807; E.O. 9334, 8 F.R. 5423; E.O. 9392, 8 F.R. 14783; WFO 4, as amended, 8 F.R. 335, 828, 11331; 9 F.R. 4321, 4319, 9584)

Issued this 29th day of December 1944.

LEE MARSHALL,
Director of Distribution.

[F. R. Doc. 44–19846 Filed, Dec. 30, 1944; 12:54 p. m.]

[WFO 4–7, Amdt. 5]

PART 1450—TOBACCO

1944 CROP FLUE-CURED TOBACCO

Pursuant to War Food Order No. 4, as amended (8 F.R. 335, 828, 11331, 9 F.R. 4321, 4319, 9584), and to effectuate the purposes of such order, as amended, War Food Order No. 4–7, as amended (9 F.R. 8231, 10147, 11732, 12861, 13740), relating to the 1944 crop of flue-cured tobacco is hereby further amended as follows:

1. By adding to § 1450.7 (b) (2) the following additional sentence: "This restriction shall not, however, apply with respect to any 1944 crop flue-cured tobacco purchased by a manufacturer at auction on or after January 9, 1945."

2. By adding to § 1450.7 (b) (3) the following additional sentence: "This restriction shall not, however, apply with respect to any 1944 crop flue-cured tobacco purchased by a manufacturer at auction on or after January 9, 1945."

3. By adding to § 1450.7 (b) (4) the following additional sentence: "This restriction shall not, however, apply with respect to any 1944 crop flue-cured tobacco purchased by a dealer at auction on or after January 9, 1945."

4. By inserting after § 1450.7 (c) the following additional paragraph to be designated as (d) and relettering the subsequent paragraph so as to follow in proper alphabetical order:

(d) *Reports.* Each manufacturer shall, within 20 days after the last day on which any 1944 crop flue-cured tobacco is sold at auction, report on Form FDO 4.7–1 to the Director the quantity of 1944 crop flue-cured tobacco which the respective manufacturer purchased at auction and from dealers, respectively, and also correctly complete and fill in all of the other information called for by the said Form FDO 4.7–1. Each dealer shall, within 20 days after the last day on which any 1944 crop flue-cured tobacco is sold at auction, report on Form FDO 4.7–1 to the Director (1) the quantity of 1944 crop flue-cured tobacco which the respective dealer purchased at auction, (2) the quantity of 1944 crop flue-cured tobacco which the respective dealer purchased from other dealers, and (3) the sales of 1944 crop flue-cured tobacco which such dealer made to manufacturers and other persons; and also correctly complete and fill in all of the other information called for by the said Form FDO 4.7–1.

This amendment shall become effective at 12:01 a. m., e. w. t., December 30, 1944. With respect to violations, rights accrued, liabilities incurred, or appeals taken under said War Food Order No. 4–7, as amended, prior to the effective time of the provisions hereof, the provisions of said War Food Order No. 4–7, as amended, in effect prior to the effective time hereof shall be deemed to continue in full force and effect for the purpose of sustaining any proper suit, action, or other proceeding with regard to any such violation, right, liability, or appeal.

NOTE: All reporting and record-keeping requirements of this order have been approved by, and subsequent reporting and record-keeping requirements will be subject to the approval of the Bureau of the Budget in accordance with the Federal Reports Act of 1942.

(E.O. 9280, 7 F.R. 10179; E.O. 9322, 8 F.R. 3807; E.O. 9334, 8 F.R. 5423; E.O. 9392, 8 F.R. 14783; WFO 4, 8 F.R. 335, 828, 11331, 9 F.R. 4321, 4319, 9584)

Issued this 30th day of December 1944.

C. W. KITCHEN,
Acting Director of Distribution.

[F. R. Doc. 45–29; Filed, Jan. 1, 1945; 11:44 a. m.]

[WFO 4–8, Amdt. 1]

PART 1450—TOBACCO

1944 CROP BURLEY TOBACCO

Pursuant to War Food Order No. 4 (8 F.R. 335) issued on January 7, 1943, as amended (8 F.R. 828, 11331, 9 F.R. 4321, 4319, 9584), and to effectuate the purposes of such order, as amended, War Food Order No. 4–8 (9 F.R. 14272) issued on December 1, 1944, relative to the 1944 crop of Burley tobacco, is hereby amended as follows:

1. By deleting therefrom the term "105 percent" in § 1450.14 (b) (2) and inserting, in lieu thereof, the term "112 percent."

2. By deleting therefrom the term "104 percent" in § 1450.14 (b) (4) and inserting, in lieu thereof, the term "112 percent."

3. By inserting after § 1450.14 (b) the following additional paragraph to be designated as (c) and relettering the subsequent paragraphs so as to follow in proper alphabetical order:

(c) *Reports.* Each manufacturer shall, within 20 days after the last day on which any 1944 crop of Burley tobacco is sold at auction, report on Form FDO 4.8–1 to the Director the quantity of 1944 crop of Burley tobacco which the respective manufacturer purchased at auction and from dealers, respectively, and also correctly complete and fill in all of the other information called for by the said Form FDO 4.8–1. Each dealer shall, within 20 days after the last day on which any 1944 crop of Burley tobacco is sold at auction, report on Form FDO 4.8–1 to the Director (1) the quantity of 1944 crop of Burley tobacco which the respective dealer purchased at auction, (2) the quality of 1944 crop of Burley tobacco which the respective dealer purchased from other dealers, and (3) the sales of 1944 crop of Burley tobacco which such dealers made to manufacturers and other persons; and also correctly complete and fill in all of the other information called for by the said Form FDO 4.8–1.

This amendment shall become effective at 12:01 a. m., e. w. t., December 30, 1944. With respect to violations, rights accrued, liabilities incurred, or appeals taken under said War Food Order No. 4–8 prior to the effective time of the provisions hereof, the provisions of said War Food Order No. 4–8 in effect prior to the effective time hereof shall be deemed to continue in full force and effect for the purpose of sustaining any proper suit, action, or other proceeding with regard to any such violation, right, liability, or appeal.

NOTE: All reporting requirements of this order have been approved by, and subsequent reporting and record-keeping requirements will be subject to the approval of, Bureau of the Budget in accordance with the Federal Reports Act of 1942.

(E.O. 9280, 7 F.R. 10179; E.O. 9322, 8 F.R. 3807; E.O. 9334, 8 F.R. 5423; E.O. 9392, 8 F.R. 14783; WFO 4, 8 F.R. 335, 828, 11331, 9 F.R. 4321, 4319, 9584)

Issued this 30th day of December 1944.

C. W. KITCHEN,
Acting Director of Distribution.

[F. R. Doc. 45–30, Filed, Jan. 1, 1945; 11:44 a. m.]

Chapter XII—War Food Administration

(Commodity Credit Orders)

[WFO 100, Amdt. 4]

PART 1600—OILSEEDS

PURCHASE, SALE AND USE OF PEANUTS OF THE 1944 CROP

Paragraph (e) § 1600.8 of War Food Order No. 100 (9 F.R. 4974) is hereby amended to read as follows:

(e) *Restrictions upon the disposition and use of shelled peanuts.* The Director of Basic Commodities may impose such restrictions and conditions upon the disposition and use of shelled peanuts as he shall deem necessary and appropriate to assure the fulfillment of the requirements of the Armed Forces of the United States for peanuts and peanut products.

This amendment shall become effective at 12:01 p. m., e. w. t., January 1, 1945.

(E.O. 9280, 7 F.R. 10179; E.O. 9322, 8 F.R. 3807; E.O. 9334, 8 F.R. 5423; E.O. 9392, 8 F.R. 14783)

Issued this 1st day of January 1945.

GROVER B. HILL,
Acting War Food Administrator.

[F. R. Doc. 45–31; Filed, Jan. 1, 1945; 11:44 a. m.]

TITLE 16—COMMERCIAL PRACTICES

Chapter I—Federal Trade Commission

[Docket No. 4517]

PART 3—DIGEST OF CEASE AND DESIST ORDERS

GRAPHIC ARTS CLUB OF CHARLOTTE, INC., ET AL.

§ 3.27 (d) *Combining or conspiring—To enhance, maintain or unify prices.* In connection with the offering for sale, sale, and distribution of commercial printing and printed material in commerce, and on the part of respondent Graphic Arts Club of Charlotte, Inc., a membership corporation, and its present and future members, and on the part of various individuals, individually and as officers and directors thereof, and on the part of various individuals, partners and corporations, joined individually and as representatives of the entire active or regular membership of respondent club, and on the part of their respective officers, etc., entering into, continuing, cooperating in, or carrying out any planned common course of action, agreement, understanding, combination, or conspiracy between or among any two or more of said respondents, or between any one or more of said respondents and others not parties to this proceeding, to (1) fix or establish uniform prices, or adhere to or maintain prices so fixed or established; (2) quote prices or make bids in accordance with or predicated upon figures or schedules given in the publication known as the "Franklin Printing Catalog", or any similar publication; (3) file with respondent Club or any officer thereof, or with any other agency, proposed price quotations or bids, or otherwise exchange information as to prices to be quoted or bids to be made; (4) fix or establish uniform discounts or other terms or conditions of sale, or adhere to or maintain discounts, terms or conditions of sale so fixed or established; or (5) engage in any act or practice substantially similar to those set out in this order with the purpose or effect of establishing or maintaining uniform prices, discounts, terms or conditions of sale; prohibited. (Sec. 5, 38 Stat. 719, as amended by sec. 3, 52 Stat. 112; 15 U.S.C., sec. 45b) [Cease and desist order, Graphic Arts Club of Charlotte, Inc., et al., Docket 4517, December 2, 1944]

At a regular session of the Federal Trade Commission, held at its office in the City of Washington, D. C., on the 2d day of December, A. D. 1944.

In the Matter of Graphic Arts Club of Charlotte, Inc., a Corporation; Its Officers and Directors: Fred H. Flexico, Norman Foust, Elliott Hall, James Webb, William S. Wallace, Albert Stowe Blankenship, Alf Asten, Banks R. Cates, Steve Kokenas, W. W. Kale and Haines Lassiter; Its Active or Regular Members: Roy T. Barbee, an Individual Trading as R. T. Barbee Company; F. William Cullingford, an Individual Trading as Commercial Printing Service; John Goines, A. C. Goines, and Charles Goines, Partners Trading as Economy Printing Company; The Herald Press, Inc., a Corporation; Huneycutt Printing Company, Inc., a Corporation; Ivey Printing Company, Inc., a Corporation; Kale-Lawing, a Corporation; Lassiter Press, Inc., a Corporation; The Observer Printing House, Inc., a Corporation; Pound and Moore Company, a Corporation; Fred H. Plexico, an Individual Trading as R & W Printing Company; Samuel L. Rush, Sr., and James Webb, Partners Trading as Rush Printing Company; Standard Printing Company, a Corporation; and Washburn Printing Company, a Corporation; and Stephen G. Roszell

This proceeding having been heard by the Federal Trade Commission upon the complaint of the Commission, the answers of respondents, testimony and other evidence taken before a trial examiner of the Commission theretofore duly designated by it, report of the trial examiner upon the evidence, and briefs in support of and in opposition to the complaint (oral argument not having been requested); and the Commission having made its findings as to the facts and its conclusion that the respondents have violated the provisions of the Federal Trade Commission Act:

It is ordered, That respondent Graphic Arts Club of Charlotte, Inc., a membership corporation, and its present and future members; and respondents Fred H. Plexico, Norman Foust, Elliott Hall, James Webb, William S. Wallace, Albert Stowe Blankenship, Alf Asten, Steve Kokenas, W. W. Kale, and Haines Lassiter, individually and as officers and directors of said corporation; and respondents Roy T. Barbee, individually and trading as R. T. Barbee Company; F. William Cullingford, individually and trading as Commercial Printing Service; John Goines, A. C. Goines, and Charles Goines, individually and as copartners trading as Economy Printing Company; The Herald Press, Inc., a corporation; Huneycutt Printing Company, Inc., a corporation; Kale-Lawing, a corporation; Lassiter Press, Inc., a corporation; The Observer Printing House, Inc., a corporation; Pound and Moore Company, a corporation; Fred H. Plexico, individually and trading as R & W Printing Company; James Webb, individually and trading as Rush Printing Company; Standard Printing Company, a corporation; and Washburn Printing Company, a corporation; and respondents' respective officers, agents, representatives, and employees, directly or through any corporate or other device, in connection with the offering for sale, sale, and distribution of commercial printing and printed material in commerce, as "commerce" is defined in the Federal Trade Commission Act, do forthwith cease and desist from entering into, continuing, cooperating in, or carrying out any planned common course of action, agreement, understanding, combination, or conspiracy between or among any two or more of said respondents, or between any one or more of said respondents and others not parties to this proceeding, to do or perform any of the following acts or things:

1. Fixing or establishing uniform prices, or adhering to or maintaining prices so fixed or established.

2. Quoting prices or making bids in accordance with or predicated upon figures or schedules given in the publication known as the "Franklin Printing Catalog", or any similar publication.

3. Filing with respondent Club or any officer thereof, or with any other agency, proposed price quotations or bids, or otherwise exchanging information as to prices to be quoted or bids to be made.

4. Fixing or establishing uniform discounts or other terms or conditions of sale, or adhering to or maintaining discounts, terms or conditions of sale so fixed or established.

5. Engaging in any act or practice substantially similar to those set out in this order with the purpose or effect of establishing or maintaining uniform prices, discounts, terms or conditions of sale.

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

It is further ordered, That the complaint herein be, and it hereby is, dismissed as to respondents Ivey Printing Company, Inc., Banks R. Cates, Samuel L. Rush, Sr., and Stephen G. Roszell.

By the Commission.

[SEAL] OTIS B. JOHNSON, *Secretary.*

[F. R. Doc. 44-19801; Filed, Dec. 30, 1944; 11:16 a. m.]

[Docket No. 4823]

PART 3—DIGEST OF CEASE AND DESIST ORDERS

FRAERING BROKERAGE CO., INC.

§ 3.45 (e) *Discriminating in price—Indirect discrimination—Brokerage payments.* In connection with the purchase of food products or other merchandise in commerce, receiving or accepting from any seller, directly or indirectly, anything of value as brokerage, or any commission, compensation, allowance, or discount in lieu thereof, upon purchases made for respondent's own account; prohibited. (Sec. 2 (c), 49 Stat. 1527; 15 U.S.C., sec. 13 (c)) [Cease and desist order, Fraering Brokerage Company, Inc., Docket 4823, December 5, 1944]

At a regular session of the Federal Trade Commission, held at its office in the City of Washington, D. C., on the 5th day of December, A. D. 1944.

This proceeding having been heard by the Federal Trade Commission upon the complaint of the Commission and the amended answer of respondent admitting all of the material allegations of fact in the complaint and waiving all intervening procedure, including hearings as to the facts, the filing of briefs, and oral argument before the Commission; and the Commission having made its findings as to the facts and its conclusion that the respondent has

violated the provisions of subsection (c) of section 2 of the act of Congress entitled "An Act to supplement existing laws against unlawful restraints and monopolies, and for other purposes," approved October 15, 1914 (the Clayton Act), as amended by the Robinson-Patman Act, approved June 19, 1936 (15 U.S.C., sec. 13):

It is ordered, That the respondent, Fraering Brokerage Company, Inc., a corporation, and its officers, agents, representatives, and employees, directly or through any corporate or other device, in connection with the purchase of food products or other merchandise in commerce, as "commerce" is defined in the Clayton Act, do forthwith cease and desist from:

Receiving or accepting from any seller, directly or indirectly, anything of value as brokerage, or any commission, compensation, allowance, or discount in lieu thereof, upon purchases made for respondent's own account.

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

By the Commission.

[SEAL] OTIS B. JOHNSON,
Secretary.

[F. R. Doc. 44-19802; Filed, Dec. 30, 1944; 11:16 a. m.]

[Docket No. 4835]

PART 3—DIGEST OF CEASE AND DESIST ORDERS

GLOVER & WILSON

§ 3.45 (e) *Discriminating in price—Indirect discrimination—Brokerage payments.* In connection with the purchase of food products or other merchandise in commerce, receiving or accepting from any seller, directly or indirectly, anything of value or brokerage, or any commission, compensation, allowance, or discount in lieu thereof, upon purchases made for respondents' own account; prohibited. (Sec. 2 (c), 49 Stat. 1527; 15 U.S.C., sec. 13 (c)) [Cease and desist order, Glover & Wilson, Docket 4835, December 5, 1944]

At a regular session of the Federal Trade Commission, held at its office in the City of Washington, D. C., on the 5th day of December, A. D. 1944.

In the Matter of Wm. Roy Glover (Referred to in the Complaint as Roy Glover) and Ray M. Wilson (Referred to in the Complaint as Ray Wilson), Trading as Glover & Wilson

This proceeding having been heard by the Federal Trade Commission upon the complaint of the Commission and the amended answer of the respondents admitting all of the material allegations of fact in the complaint and waiving all intervening procedure, including hearings as to the facts, the filing of briefs, and oral argument before the Commission; and the Commission having made its findings as to the facts and its conclusion that the respondents have violated the provisions of subsection (c) of section 2 of the act of Congress entitled "An Act to supplement existing laws against unlawful restraints and monopolies, and for other purposes," approved October 15, 1914 (the Clayton Act), as amended by the Robinson-Patman Act, approved June 19, 1936 (15 U.S.C., sec. 13):

It is ordered, That the respondents, Wm. Roy Glover and Ray M. Wilson, individually and trading as Glover & Wilson, or trading under any other name, and their agents, representatives, and employees, directly or through any corporate or other device, in connection with the purchase of food products or other merchandise in commerce, as "commerce" is defined in the Clayton Act, do forthwith cease and desist from:

Receiving or accepting from any seller, directly or indirectly, anything of value or brokerage, or any commission, compensation, allowance, or discount in lieu thereof, upon purchases made for respondents' own account.

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

By the Commission.

[SEAL] OTIS B. JOHNSON,
Secretary.

[F. R. Doc. 44-19803; Filed, Dec. 30, 1944; 11:17 a. m.]

TITLE 19—CUSTOMS DUTIES

Chapter I—Bureau of Customs

[T. D. 51172]

PART 3—DOCUMENTATION OF VESSELS

PART 4—VESSELS IN FOREIGN AND DOMESTIC TRADES

INDEXES OF CONVEYANCES, ABSTRACTS OF TITLE AND BOARDING OF VESSELS

Section 3.33, Customs Regulations of 1943 (19 CFR, Cum. Supp., 3.33), as amended by T.D. 51049 (9 F.R. 4678, 4679), is hereby amended by redesignating paragraphs (e) to (k) as paragraphs (f) to (l) and inserting a new paragraph (e) reading as follows:

(e) The collector shall index on customs Form 1360 all decrees of distribution of the estates of deceased owners filed with him in accordance with § 3.32 (c) of these regulations to show (1) the name of the vessel, (2) the name of the deceased owner, (3) the names of the distributees of his interest in the vessel, (4) the interest transferred, (5) the name of the court, (6) the title of the case, and (7) the date of the decree. The collector shall also index on customs Form 1360 all orders of referees or courts appointing trustees in bankruptcy filed with him in accordance with § 3.32 (g) of these regulations to show (1) the name of the vessel, (2) the name of the bankrupt owner, (3) the name of the trustee, (4) the interest transferred, (5) the name of the court, (6) the title of the case, and (7) the date of the order. (R.S. 161, sec. 2, 23 Stat. 118, sec. 30, subsec. C, 41 Stat. 1000; 5 U.S.C. 22, 46 U.S.C. 2, 921. E.O. 9083; 7 F.R. 1609)

Paragraph (i), as redesignated, of § 3.33, Customs Regulations of 1943 (19 CFR, Cum. Supp., 3.33), is hereby amended by changing the period at the end of the second sentence to a comma and adding the following: "and a copy of any entry in the index on customs Form 1360 with respect to a decree of distribution of the estate of a deceased owner or an order of a referee or court appointing a trustee in bankruptcy." (R.S. 161, sec. 2, 23 Stat. 118, sec. 30 subsecs. C. H. 41 Stat. 1000, 1002; 5 U.S.C. 22, 46 U.S.C. 2, 921, 926. E.O. 9083; 7 F.R. 1609)

Section 4.1 (c), Customs Regulations of 1943 (19 CFR, Cum. Supp., 4.1 (c)), as amended by T.D. 51049 (9 F.R. 4678, 4679), is hereby amended by changing the period at the end of the first sentence to a semicolon and adding the following: "nor shall the master of any vessel authorize the boarding or leaving of the vessel by any person in violation of this paragraph." (R.S. 161, sec. 2, 23 Stat. 118, secs. 1, 2, 3, 31 Stat. 58, sec. 1, 37 Stat. 736, sec. 624, 46 Stat. 759, R.S. 251; 5 U.S.C. 22, 19 U.S.C. 1624, 19 U.S.C. 66 and Sup. III, 46 U.S.C. 2, 163. E.O. 9083; 7 F.R. 1609)

[SEAL] W. R. JOHNSON,
Commissioner of Customs.

Approved: December 30, 1944.

HERBERT E. GASTON,
Acting Secretary of the Treasury.

[F. R. Doc. 45-26; Filed, Jan. 1, 1945; 11:42 a. m.]

[T. D. 51171]

PART 4—VESSELS IN FOREIGN AND DOMESTIC TRADES

EXEMPTIONS FROM SPECIAL TONNAGE TAXES

Section 4.22, Customs Regulations of 1943 (19 CFR, Cum. Supp., 4.22), is hereby amended by the insertion of the word "Italy" immediately after "Ireland (Eire)" and preceding "Latvia" in the list of nations at the end of that section. (R. S. 161, R. S. 4219, as amended, R. S. 4225, as amended, sec. 3, 23 Stat. 119; 5 U.S.C. 22, 46 U.S.C. 3, 121, 128. E.O. 9083; 7 F.R. 1609)

[SEAL] W. R. JOHNSON,
Commissioner of Customs.

Approved: December 30, 1944.

HERBERT E. GASTON,
Acting Secretary of the Treasury.

[F. R. Doc. 45-24; Filed, Jan. 1, 1945; 11:42 a. m.]

TITLE 22—FOREIGN RELATIONS

Chapter I—Department of State

[Departmental Reg. 5]

PART 8—CERTIFICATES OF AUTHENTICATION

DELEGATION OF AUTHORITY

Pursuant to the authority contained in R. S. 161 (5 U.S.C. 22), § 8.1 of Title 22 of the Code of Federal Regulations, as amended on September 29, 1944 (9 F.R. 11930), is hereby superseded by the following section:

§ 8.1 *Officers authorized to sign and issue certificates of authentication.* An Assistant Chief, or an Acting Assistant Chief, Division of Central Service, may, and he is hereby authorized to, sign and issue certificates of authentication under the seal of the Department of State for and in the name of the Secretary of State or Acting Secretary of State. The form of authentication shall be as follows:

In testimony whereof, I, _____, Secretary of State, have hereunto caused the seal of the Department of State to be affixed and my name subscribed by an Assistant Chief, Division of Central Services of the said Department, at the city of Washington, in the District of Columbia, this _____ day of _____, 19____.

_____
Secretary of State

By_____
Assistant Chief, Division of Central Services

This regulation shall become effective immediately upon registration in the Division of the Federal Register.

[SEAL] E. R. STETTINIUS, Jr.,
Secretary of State.

DECEMBER 30, 1944.

[F. R. Doc. 44-19865; Filed, Dec. 30, 1944; 3:32 p. m.]

[Departmental Reg. 6]

PART 13—SIGNATURE OF CONTRACTS AND ISSUANCE OF BILLS OF LADING AND TRANSPORTATION REQUESTS

REVOCATION OF REGULATIONS

Under the authority contained in R.S. 161 (5 U.S.C. 22), the regulations governing the signature of contracts and issuance of bills of lading and transportation requests, issued on May 24, 1943 (8 F.R. 6919) are hereby revoked in their entirety, but this revocation shall not affect any such signing or issuing authority vested in an officer of the Department on or after January 15, 1944.

This regulation shall become effective immediately upon registration in the Division of the Federal Register.

[SEAL] E. R. STETTINIUS, Jr.,
Secretary of State.

DECEMBER 30, 1944.

[F. R. Doc. 44-19864; Filed, Dec. 30, 1944; 3:32 p. m.]

TITLE 26—INTERNAL REVENUE

Chapter I—Bureau of Internal Revenue

Subchapter A—Income and Excess Profits Taxes

[T. D. 5425]

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

SIMPLIFICATION OF INDIVIDUAL INCOME TAX

In order to conform Regulations 111 (26 CFR, Cum. Supp., Part 29) to sections 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, and 12 of the Individual Income Tax Act of 1944 (Public Law 315, 78th Congress), approved May 29, 1944, such regulations are amended as follows:

PARAGRAPH 1. There is inserted immediately preceding § 29.3-1 the following:

SEC. 6. REPEAL OF VICTORY TAX. (Individual Income Tax Act of 1944, Part I.)

* * * * *

(b) *Technical amendments.* (1) Section 3 (relating to classification of provisions) is amended by striking out the following:

Subchapter D—Victory tax on individuals, divided into parts and sections.

* * * * *

SEC. 2. TAXABLE YEARS TO WHICH APPLICABLE. (Individual Income Tax Act of 1944, Part I.)

Except as otherwise expressly provided, the amendments made by this part shall be applicable with respect to taxable years beginning after December 31, 1943.

PAR. 2. There is inserted immediately preceding § 29.4-1 the following:

SEC. 5. ALTERNATIVE TAX ON INDIVIDUALS WITH ADJUSTED GROSS INCOME OF LESS THAN $5,000. (Individual Income Tax Act of 1944, Part I.)

* * * * *

(b) *Technical amendment.* Section 4 (relating to special classes of taxpayers) is amended by striking out subsection (1) and inserting in lieu thereof the following:

(1) Individuals with adjusted gross income of less than $5,000,—Supplement T.

SEC. 2. TAXABLE YEARS TO WHICH APPLICABLE. (Individual Income Tax Act of 1944, Part I.)

Except as otherwise expressly provided, the amendments made by this part shall be applicable with respect to taxable years beginning after December 31, 1943.

PAR. 3. Section 29.4-1 is amended by striking out the following: "Individuals with gross income from certain sources of $3,000 or less—sections 400 to 404, inclusive." and inserting in lieu thereof the following: "Individuals entitled to elect to pay the tax under Supplement T—sections 400 to 404, inclusive."

PAR. 4. There is inserted immediately preceding § 29.11-1 the following:

SEC. 3. NORMAL TAX ON INDIVIDUALS. (Individual Income Tax Act of 1944, Part I.)

Section 11 (relating to the normal tax on individuals) is amended to read as follows:

SEC. 11. NORMAL TAX ON INDIVIDUALS.

There shall be levied, collected, and paid for each taxable year upon the net income of every individual a normal tax of 3 per centum of the amount of the net income in excess of the credits against net income provided in section 25 (a). For alternative tax which may be elected if adjusted gross income is less than $5,000, see Supplement T.

SEC. 2. TAXABLE YEARS TO WHICH APPLICABLE. (Individual Income Tax Act of 1944, Part I.)

Except as otherwise expressly provided, the amendments made by this part shall be applicable with respect to taxable years beginning after December 31, 1943.

PAR. 5. Section 29.11-1 is amended as follows:

(A) By inserting immediately after the heading the following subheading: "(a) *Taxable years beginning prior to January 1, 1944.*"

(B) By inserting at the end thereof the following:

(b) *Taxable years beginning after December 31, 1943.* For taxable years beginning after December 31, 1943, chapter 1 imposes an income tax on individuals consisting of a normal tax (section 11) and a surtax (section 12). For optional tax in the case of taxpayers with adjusted gross income of less than $5,000 see section 400 and § 29.400-1 (b). The normal tax on individuals is at the rate of 3 percent and is upon net income reduced by the amount of the normal tax exemption provided in section 25 (a) (3) and by the credits under section 25 (a) (1) and (2), relating to interest on certain obligations of the United States and obligations of instrumentalities of the United States.

PAR. 6. There is inserted immediately preceding § 29.12-1 the following:

SEC. 4. SURTAX ON INDIVIDUALS. (Individual Income Tax Act of 1944, Part I.)

(a) *Imposition of tax.* Section 12 (b) (relating to the surtax on individuals) is amended to read as follows:

(b) *Rates of surtax.* There shall be levied, collected, and paid for each taxable year upon the surtax net income of every individual the surtax shown in the following table:

If the surtax net income is—	*The surtax shall be—*
Not over $2,000	20% of the surtax net income.
Over $2,000 but not over $4,000	$400, plus 22% of excess over $2,000.
Over $4,000 but not over $6,000	$840, plus 26% of excess over $4,000.
Over $6,000 but not over $8,000	$1,360, plus 30% of excess over $6,000.
Over $8,000 but not over $10,000	$1,960, plus 34% of excess over $8,000.
Over $10,000 but not over $12,000	$2,640, plus 38% of excess over $10,000.
Over $12,000 but not over $14,000	$3,400, plus 43% of excess over $12,000.
Over $14,000 but not over $16,000	$4,260, plus 47% of excess over $14,000.
Over $16,000 but not over $18,000	$5,200, plus 50% of excess over $16,000.
Over $18,000 but not over $20,000	$6,200, plus 53% of excess over $18,000.
Over $20,000 but not over $22,000	$7,260, plus 56% of excess over $20,000.
Over $22,000 but not over $26,000	$8,380, plus 59% of excess over $22,000.
Over $26,000 but not over $32,000	$10,740 plus 62% of excess over $26,000.
Over $32,000 but not over $38,000	$14,460, plus 65% of excess over $32,000.
Over $38,000 but not over $44,000	$18,360, plus 69% of excess over $38,000.
Over $44,000 but not over $50,000	$22,500, plus 72% of excess over $44,000.
Over $50,000 but not over $60,000	$26,820, plus 75% of excess over $50,000.
Over $60,000 but not over $70,000	$34,320, plus 78% of excess over $60,000.
Over $70,000 but not over $80,000	$42,120, plus 81% of excess over $70,000.
Over $80,000 but not over $90,000	$50,220, plus 84% of excess over $80,000.
Over $90,000 but not over $100,000	$58,620, plus 87% of excess over $90,000.
Over $100,000 but not over $150,000	$67,320, plus 89% of excess over $100,000.
Over $150,000 but not over $200,000	$111,820, plus 90% of excess over $150,000.
Over $200,000	$156,820, plus 91% of excess over $200,000.

(b) *Limitation on aggregate tax.* Section 12 is amended by striking out subsection (g) and inserting in lieu thereof the following:

(g) *Limitation on tax.* The tax imposed by this section and section 11, computed without regard to the credits provided in sections 31, 32, and 35, shall in no event exceed in the aggregate 90 per centum of the net income of the taxpayer for the taxable year.

(h) *Alternative tax.* For alternative tax which may be elected if adjusted gross income is less than $5,000, see Supplement T.

SEC. 2. TAXABLE YEARS TO WHICH APPLICABLE. (Individual Income Tax Act of 1944, Part I.) Except as otherwise expressly provided, the amendments made by this part shall be applicable with respect to taxable years beginning after December 31, 1943.

PAR. 7. Section 29.12–1 is amended as follows:

(A) By striking out "*Surtax.* In" and inserting in lieu thereof the following: "*Surtax*—(a) *Taxable years beginning before January 1, 1944.* For taxable years beginning before January 1, 1944, in."

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

(b) *Taxable years beginning after December 31, 1943.* For taxable years beginning after December 31, 1943, there is imposed, in addition to the normal tax of 3 percent provided in section 11, a surtax at the rates specified in section 12, as amended, upon the surtax net income of every individual, resident or nonresident, except nonresident alien individuals subject to the tax imposed by section 211 (a). The surtax net income for such years is the net income minus the credits for surtax exemptions provided in section 25 (b).

PAR. 8. Section 29.12–2 is amended as follows:

(A) By amending the first sentence to read as follows: "The following tables show the surtax due upon certain specified amounts of surtax net income."

(B) By changing the heading of the table to read as follows: "Surtax Table—Taxable Years Beginning After December 31, 1941, and Before January 1, 1944."

(C) By adding at the end thereof the following surtax table:

SURTAX TABLE—TAXABLE YEARS BEGINNING AFTER DECEMBER 31, 1943

Surtax net income	Percent	Total surtax
$0 to $2,000	20	$400
$2,000 to $4,000	22	840
$4,000 to $6,000	26	1,360
$6,000 to $8,000	30	1,960
$8,000 to $10,000	34	2,640
$10,000 to $12,000	38	3,400
$12,000 to $14,000	43	4,260
$14,000 to $16,000	47	5,200
$16,000 to $18,000	50	6,200
$18,000 to $20,000	53	7,260
$20,000 to $22,000	56	8,380
$22,000 to $26,000	59	10,740
$26,000 to $32,000	62	14,460
$32,000 to $38,000	65	18,360
$38,000 to $44,000	69	22,500
$44,000 to $50,000	72	26,820
$50,000 to $60,000	75	34,320
$60,000 to $70,000	78	42,120
$70,000 to $80,000	81	50,220
$80,000 to $90,000	84	58,620
$90,000 to $100,000	87	67,320
$100,000 to $150,000	89	111,820
$150,000 to $200,000	90	156,820
$200,000 up	91	----------

PAR. 9. There is inserted immediately after § 29.12–2 the following new section:

§ 29.12–3 *Limitation on amount of tax.* For taxable years beginning after December 31, 1943, the aggregate amount of the surtax and the normal tax, computed before the application thereto of the credit provided in section 31 (relating to the credit for foreign income tax), section 32 (relating to the credit for tax withheld at the source under section 143 or section 144), and section 35 (relating to the credit for tax withheld on wages), cannot exceed an amount equal to 90 percent of the taxpayer's net income for the taxable year.

PAR. 10. There is inserted immediately preceding § 29.22 (b) (4)–1 the following:

SEC. 11. RETURNS. (Individual Income Tax Act of 1944, Part I.)

* * * * *

(d) *Information as to wholly tax exempt interest.* The second sentence in section 22 (b) (4) is amended to read as follows: "Every person owning any of the obligations enumerated in clause (A), (B), or (C) shall, when so required by regulations prescribed by the Commissioner with the approval of the Secretary, submit in the return required by this chapter a statement showing the number and amount of such obligations owned by him and the income received therefrom, in such form and with such information as such regulations may prescribe."

* * * * *

SEC. 2. TAXABLE YEARS TO WHICH APPLICABLE. (Individual Income Tax Act of 1944, Part I.) Except as otherwise expressly provided, the amendments made by this part shall be applicable with respect to taxable years beginning after December 31, 1943.

PAR. 11. Section 29.22 (k)–1 is amended by striking out the last sentence thereof.

PAR. 12. There is inserted immediately after section 22 (l) the following:

SEC. 7. SERVICES OF CHILDREN. (Individual Income Tax Act of 1944, Part I.) Section 22 (relating to gross income) is amended by inserting at the end thereof the following:

(m) *Services of child.* (1) Amounts received in respect of the services of a child shall be included in his gross income and not in the gross income of the parent, even though such amounts are not received by the child.

(2) All expenditures by the parent or the child attributable to amounts which are includible in the gross income of the child and not of the parent solely by reason of paragraph (1) shall be deemed to have been paid or incurred by the child.

(3) For the purposes of this subsection the term "parent" includes an individual who is entitled to the services of a child by reason of having parental rights and duties in respect of the child.

(4) Any tax assessed against the child, to the extent attributable to amounts includible in the gross income of the child and not of the parent solely by reason of paragraph (1), shall, if not paid by the child, for all purposes be considered as having also been properly assessed against the parent.

SEC. 2. TAXABLE YEARS TO WHICH APPLICABLE. (Individual Income Tax Act of 1944, Part I.) Except as otherwise expressly provided, the amendments made by this part shall be applicable with respect to taxable years beginning after December 31, 1943.

§ 29.22 (m)–1 *Services of child.* For taxable years beginning after December 31, 1943, compensation for personal services of a child shall, regardless of the provisions of State law relating to who is entitled to the earnings of the child, and regardless of whether the income is in fact received by the child, be deemed to be the gross income of the child and not the gross income of the parent of the child. Such compensation, therefore, shall be included in the gross income of the child and reflected in the return rendered by or for such child if the gross income for the taxable year amounts to $500 or more. The income of a minor child, whether more or less than $500, is not required to be included in the gross income of the parent for income tax purposes. For requirements for making the return by such child, or for such child by his guardian, or other person charged with the care of his person or property, see § 29.51–3. Any tax assessed against the child, to the extent of the amount attributable to income included in the gross income of the child solely by reason of section 22 (m) (1), if not paid by the child, shall, for the purposes of all provisions of law relating to the assessment and collection of the tax imposed by chapter 1, be considered as having also been properly assessed against the parent. In any case in which the earnings of the child are included in the gross income of the child solely by reason of section 22 (m) (1), the parent's liability is an amount equal to the amount by which the tax assessed against the child has been increased by reason of the inclusion of such earnings in the gross income of the child. Thus, if for 1944 the child has income of $1,000 from investments and of $3,000 for services rendered, and the latter amount is includible in gross income of the child under section 22 (m) (1), and the child has no wife or dependents, the tax liability determined under Supplement T is $741. If the child had only the investment income of $1,000, his tax liability would be $95. If the tax of $741 is assessed against the child, the difference between $741 and $95, or $646, is the amount of such tax which is considered to have been properly assessed against the parent.

In the determination of net income or adjusted gross income, as the case may be, all expenditures made by the parent or the child attributable to amounts which are includible in the gross income of the child and not of the parent solely by reason of section 22 (m) (1) are deemed to have been paid and incurred by the child. In such determination, the child is entitled to take deductions not only for expenditures made on his behalf by his parent which would be commonly considered as business expenses, but also for other expenditures such as charitable contributions made by the parent in the name of the child and out of the child's earnings.

For the purposes of section 22 (m), the term "parent" includes any individual who is entitled to the services of the child by reason of having parental rights and duties in respect of the child.

SEC. 8. ADJUSTED GROSS INCOME. (Individual Income Tax Act of 1944, Part I.)

(a) *In general.* Section 22 (relating to gross income) is amended by inserting at the end thereof the following:

(n) *Definition of "adjusted gross income."* As used in this chapter the term "adjusted gross income" means the gross income minus—

(1) *Trade and business deductions.* The deductions allowed by section 23 which are attributable to a trade or business carried on by the taxpayer, if such trade or business does not consist of the performance of services by the taxpayer as an employee;

(2) *Expenses of travel and lodging in connection with employment.* The deductions allowed by section 23 which consist of expenses of travel, meals, and lodging while away from home, paid or incurred by the taxpayer in connection with the performance by him of services as an employee;

(3) *Reimbursed expenses in connection with employment.* The deductions allowed by section 23 (other than expenses of travel, meals, and lodging while away from home) which consist of expenses paid or incurred by the taxpayer, in connection with the performance by him of services as an employee, under a reimbursement or other expense allowance arrangement with his employer;

(4) *Deductions attributable to rents and royalties.* The deductions (other than those provided in paragraph (1), (5), or (6)) allowed by section 23 which are attributable to property held for the production of rents or royalties;

(5) *Certain deductions of life tenants and income beneficiaries of property.* The deductions (other than those provided in paragraph (1)) for depreciation and depletion, allowed by section 23 (l) and (m) to a life tenant of property or to an income beneficiary of property held in trust; and

(6) *Losses from sales or exchange of property.* The deductions (other than those provided in paragraph (1)) allowed by section 23 as losses from the sale or exchange of property.

* * * * *

SEC. 2. TAXABLE YEARS TO WHICH APPLICABLE. (Individual Income Tax Act of 1944, Part I.)

Except as otherwise expressly provided, the amendments made by this part shall be applicable with respect to taxable years beginning after December 31, 1943.

§ 29.22 (n)–1 *Adjusted gross income.* The term "adjusted gross income" means the gross income computed under section 22 minus such of the deductions allowable under section 23 as are specified in section 22 (n). Adjusted gross income is used as the basis for the determination of the following: The tax under Supplement T; the amount of the standard deduction; the amount of the deduction for charitable contributions under section 23 (o); the amount of the deduction for medical and dental expenses under section 23 (x); and the amount of the normal-tax exemption in the case of a joint return by husband and wife.

Section 22 (n) does not create any new deductions, but merely specifies which of the deductions provided in section 23 shall be allowed in computing adjusted gross income. The circumstance that a particular item is specified in one of the clauses under section 22 (n) and is also embraced within the terms of another of such clauses does not permit the item to be twice deducted in computing adjusted gross income.

The deductions specified in section 22 (n) for the purpose of computing adjusted gross income are: (1) Deductions allowable under section 23, which are attributable to a trade or business carried on by the taxpayer not consisting of services performed as an employee; (2) deductions allowable by section 23 which constitute expenses of travel, meals, and lodging while away from home, paid or incurred by the taxpayer in connection with the performance by him of services as an employee; (3) deductions allowable by section 23 (other than expenses of travel, meals, and lodging while away from home) which consist of expenses paid or incurred in connection with the performance of services as an employee under a reimbursement or other expense-allowance arrangement with his employer; (4) deductions allowable under section 23 which are attributable to rents and royalties; (5) deductions for depreciation and depletion allowable under section 23 (l) and (m) to a life tenant of property or to an income beneficiary of property held in trust; and (6) deductions which are allowable under section 23 as losses from the sale or exchange of property.

For the purpose of the deductions specified in section 22 (n) the performance of personal services as an employee does not constitute the carrying on of a trade or business. The practice of a profession, not as an employee, is considered the conduct of a trade or business within the meaning of such section. To be deductible for the purposes of determining adjusted gross income, expenses must be those directly, and not those merely remotely, connected with the conduct of the trade or business. For example, taxes are deductible in arriving at adjusted gross income only if they constitute expenditures directly attributable to the trade or business or to property from which rents or royalties are derived. Thus, property taxes paid or incurred on real property used in the trade or business are deductible but State income taxes are not deductible even though the taxpower's income is derived from the conduct of a trade or business.

Traveling expenses paid or incurred by an employee in connection with his employment while away from home which are deductible from gross income in computing net income may be deducted from gross income in computing adjusted gross income. Among the items included in traveling expenses are charges for transportation of persons or baggage, expenditures for meals and lodging, and payments for the use of sample rooms for the display of goods. See § 29.23 (a)–2.

Expenses, other than traveling expenses, paid or incurred by an employee which are deductible from gross income in computing net income and for which he is reimbursed by the employer under an express agreement for reimbursement or pursuant to an expense allowance arrangement may also be deducted from gross income in computing adjusted gross income.

PAR. 13. There is inserted immediately preceding § 29.23 (o)–1 the following:

SEC. 8. ADJUSTED GROSS INCOME. (Individual Tax Act of 1944, Part I.)

* * * * *

(b) *Charitable contributions.* Section 23 (o) (relating to the so-called "charitable deduction") is amended by striking out "net income as computed without the benefit of this subsection or of subsection (x)" and inserting in lieu thereof "adjusted gross income."

* * * * *

SEC. 2. TAXABLE YEARS TO WHICH APPLICABLE. (Individual Income Tax Act of 1944, Part I.)

Except as otherwise expressly provided, the amendments made by this part shall be applicable with respect to taxable years beginning after December 31, 1943.

PAR. 14. Section 29.23 (o)–1 is amended as follows:

(A) By striking from the third paragraph "15 percent of his net income computed without the benefit of the deduction for contributions" and inserting in lieu thereof the following: "15 percent of his adjusted gross income or, for taxable years beginning prior to January 1, 1944, 15 percent of his net income computed without the benefit of the deduction for contributions".

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

In the case of husband and wife making a joint return, the deduction for contributions or gifts is the aggregate of such contributions or gifts made by the spouses, and is limited to 15 percent of the aggregate adjusted gross income of the spouses or, for taxable years beginning prior to January 1, 1944, 15 percent of the aggregate net income of the spouses computed without the benefit of the deduction for contributions.

PAR. 15. There is inserted immediately preceding § 29.23 (x)–1 the following:

SEC. 8. ADJUSTED GROSS INCOME. (Individual Income Tax Act of 1944, Part I.)

* * * * *

(c) *Medical expense deduction.* Section 23 (x) (relating to the so-called "medical expense deduction") is amended to read as follows:

(x) *Medical, dental, etc., expenses.* Expenses paid during the taxable year, not compensated for by insurance or otherwise, for medical care of the taxpayer, his spouse, or a dependent specified in section 25 (b) (3), to the extent that such expenses exceed 5 per centum of the adjusted gross income. If only one surtax exemption is allowed under section 25 (b) for the taxable year, the maximum deduction for the taxable year shall be not in excess of $1,250. If more than one surtax exemption is so allowed, the maximum deduction shall be not in excess of $2,500. The term "medical care", as used in this subsection, shall include amounts paid for the diagnosis, cure, mitigation, treatment, or prevention of disease, or for the purpose of affecting any structure or function of the body (including amounts paid for accident or health insurance).

* * * * *

SEC. 2. TAXABLE YEARS TO WHICH APPLICABLE. (Individual Income Tax Act of 1944, Part I.)

Except as otherwise expressly provided, the amendments made by this part shall be applicable with respect to taxable years beginning after December 31, 1943.

PAR. 16. Section 29.23 (x)–1 is amended as follows:

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

Only such medical expenses are deductible for taxable years beginning prior to January 1, 1944, as exceed 5 percent of the net income for the taxable year computed without the deduction for medical expenses. Where the taxpayer has allowable deductions in a taxable year beginning prior to January 1, 1944, for charitable contributions and medical expenses, the allowable deductions for charitable contributions should be computed first without regard to the deduction for medical expenses, and thereafter, the deduction for medical expenses for such taxable year should be computed (see § 29.23 (a)–1). The maximum deduction allowable for medical expenses paid in any one taxable year beginning prior to January 1, 1944, is $2,500 in the case of a head of a family, or husband and wife filing a joint return for such taxable year. In all other cases the maximum for such years is $1,250.

For taxable years beginning after December 31, 1943, only such medical expenses are deductible as exceed 5 percent of the adjusted gross income for the taxable year. As to what constitutes adjusted gross income see section 22 (n). The maximum deduction allowable for medical expense paid in any one taxable year beginning after December 31, 1943, is $1,250 in the case of a taxpayer having only one surtax exemption and $2,500 in the case of a taxpayer entitled to more than one surtax exemption. A deduction for medical expenses shall not be deemed to have been allowed for any taxable year for which the taxpayer claimed and was allowed the standard deduction under section 23 (aa).

PAR. 17. Section 29.23 (y)–1, added by Treasury Decision 5371, approved May 11, 1944, is amended by striking out the last sentence of the first paragraph.

PAR. 18. There is inserted immediately after § 29.23 (z)–1 the following:

SEC. 9. OPTIONAL STANDARD DEDUCTION. (Individual Income Tax Act of 1944, Part I.)

(a) *In general.* Section 23 is amended by adding at the end thereof a new subsection to read as follows:

(aa) *Optional standard deduction for individuals*—(1) *Allowance.* In the case of an individual, at his election a standard deduction as follows:

(A) *Adjusted gross income $5,000 or more.* If his adjusted gross income is $5,000 or more, the standard deduction shall be $500.

(B) *Adjusted gross income less than $5000.* If his adjusted gross income is less than $5,000, the standard deduction shall be an amount equal to 10 per centum of the adjusted gross income upon the basis of which the tax applicable to the adjusted gross income of the taxpayer is determined under the tax table provided in section 400.

(2) *In lieu of certain deductions and credits.* The standard deduction shall be in lieu of: (A) all deductions other than those which under section 22 (n) are to be subtracted from gross income in computing adjusted gross income, (B) all credits with respect to taxes of foreign countries and possessions of the United States, (C) all credits with respect to taxes withheld at the source under section 143 (a) (relating to interest on tax-free covenant bonds), and (D) all credits against net income with respect to interest on certain obligations of the United States and Government corporations of the character specified in section 25 (a) (1) and (2).

(3) *Method and effect of election.* (A) If the adjusted gross income shown on the return is $5,000 or more, the standard deduction shall be allowed only if the taxpayer so elects in his return, and the Commissioner, with the approval of the Secretary, shall by regulations prescribe the manner of signifying such election in the return.

(B) If the adjusted gross income shown on the return is less than $5,000, the standard deduction shall be allowed only if the taxpayer elects, in the manner provided in Supplement T, to pay the tax imposed by such supplement.

(C) If the taxpayer does not signify, in the manner provided by subparagraph (A) or (B), his election to take the standard deduction, it shall not be allowed. If he does so signify, such election shall be irrevocable.

(D) If the adjusted gross income shown on the return is $5,000 or more, but the correct adjusted gross income is less than $5,000, then an election by the taxpayer under subparagraph (A) to take the standard deduction shall be considered as his election to pay the tax imposed by Supplement T; and his failure to make under subparagraph (A) an election to take the standard deduction shall be considered his election not to pay the tax imposed by Supplement T. If the adjusted gross income shown on the return is less than $5,000, but the correct adjusted gross income is $5,000 or more, then an election by the taxpayer under subparagraph (B) to pay the tax imposed by Supplement T shall be considered as his election to take the standard deduction; and his failure to elect under subparagraph (B) to pay the tax imposed by Supplement T shall be considered his election not to take the standard deduction.

(4) *Husband and wife.* In the case of husband and wife living together, the standard deduction shall not be allowed to either if the net income of one of the spouses is determined without regard to the standard deduction. For the purposes of this paragraph the determination of whether an individual is married and living with his spouse shall be made as of the last day of the taxable year, unless his spouse dies during the taxable year, in which case such determination shall be made as of the date of such spouse's death.

(5) *Short period.* In the case of a taxable year of less than twelve months on account of a change in the accounting period, the standard deduction shall not be allowed.

* * * * *

SEC. 2. TAXABLE YEARS TO WHICH APPLICABLE. (Individual Income Tax Act of 1944, Part I.)

Except as otherwise expressly provided, the amendments made by this part shall be applicable with respect to taxable years beginning after December 31, 1943.

§ 29.23 (aa)–1 *Standard deduction*—(a) *General.* For taxable years beginning after December 1, 1943, the taxpayer may elect to take, in addition to the deductions from gross income allowable in computing adjusted gross income, a standard deduction in lieu of all nonbusiness deductions (that is, deductions other than those allowable under section 22 (n)) and in lieu of certain credits allowable to the taxpayer had he not so elected. Such credits are the credit provided by sections 31 and 131 for income tax paid to foreign countries or possessions of the United States, the credit provided by section 32 for tax paid at the source under section 143 (a) by the obligor on tax-free covenant bonds with respect to interest on such bonds, and the credit provided by section 25 (a) (1) and (2) for normal tax purposes with respect to interest on United States obligations and interest on obligations of instrumentalities of the United States. The standard deduction is $500, in the case of taxpayers whose adjusted gross income is $5,000 or more, and, in the case of taxpayers whose adjusted gross income is less than $5,000, about 10 percent of the adjusted gross income upon which the tax is determined in the table provided in section 400. A taxpayer having adjusted gross income of less than $5,000, who does not elect to pay the tax imposed by Supplement T, may not take the standard deduction.

The standard deduction is not allowable:

(1) In the case of a taxable year of less than 12 months where such taxable year arises because of a change in accounting period under section 47 (a);

(2) In the case of a return for a fractional part of a year under section 146 (a) (1);

(3) In the case of an estate or trust;

(4) In the case of common trust funds;

(5) In the determination of the net income of a partnership;

(6) In the case of nonresident alien individuals (including those who enter and leave the United States at frequent intervals); and

(7) In the case of a citizen of the United States entitled to the benefits of section 251.

An election to take the standard deduction is not precluded by reason of the fact that the return is made for a taxable year of less than 12 months on account of the death of the taxpayer.

(b) *Manner and effect of election to take the standard deduction.* The following rules are prescribed with respect to the manner of signifying an election by a taxpayer to take the standard deduction:

(1) A taxpayer whose adjusted gross income as shown by his return is $5,000 or more shall be allowed the standard deduction only if he signifies on his return his election to take such deduction. Such taxpayer shall so signify on his return by claiming thereon a deduction of $500 instead of itemizing the deductions allowable under section 23 other than those specified in section 22 (n). The election so signified shall be irrevocable for the taxable year for which such election is made. If in any case the adjusted gross income shown on the return of the taxpayer is $5,000 or more, but the correct adjusted gross income is less than $5,000, then:

(i) If the taxpayer has elected on his return to take the standard deduction such election shall be deemed to be an irrevocable election by the taxpayer to pay the tax imposed by Supplement T; and

(ii) If the taxpayer has not so elected upon his return, it shall be deemed that the taxpayer has irrevocably elected not to pay the tax under Supplement T.

(2) If the adjusted gross income shown on the return is less than $5,000, the

standard deduction is allowable only if the taxpayer elects in the manner provided in Supplement T to pay the tax imposed by such supplement. As to the manner and effect of election to pay the tax under Supplement T, see § 29.402–1. In any case, however, in which adjusted gross income shown on the return is less than $5,000 but the correct adjusted gross income is in fact $5,000 or more, then:

(i) If the taxpayer has elected to pay the tax imposed under Supplement T, it shall be deemed that he has elected to take the standard deduction; and

(ii) If the taxpayer has not elected on his return to pay the tax under Supplement T, it shall be deemed that he has made an election not to take the standard deduction.

(c) *Husband and wife.* In the case of husband and wife living together, if the net income of one spouse is determined without regard to the standard deduction, the other spouse may not elect to take the standard deduction. If a joint return is filed and election made thereon to take the standard deduction, such deduction shall be determined by reference to the aggregate adjusted gross income of both spouses. If Form W–2 (Rev.) is filed as a combined return, the standard deduction is allowed through the application to the adjusted gross income shown on such return of the tax table in Supplement T. See § 29.51–2 limiting the use of Form W–2 (Rev.) as a combined return to cases in which the aggregate adjusted gross income of the spouses is less than $5,000.

If each spouse files Form 1040 both must elect to take the standard deduction or both are denied the standard deduction. If one spouse files Form 1040 and does not elect to take the standard deduction, the other spouse may not elect to take the standard deduction and, hence, may not file Form W–2 (Rev.) as his or her return. Thus, if A and his wife B have adjusted gross incomes of $6,000 and $3,500, from wages subject to withholding, respectively, for the calendar year 1944, and A files Form 1040 and does not elect thereon to take the standard deduction, B may not file Form W–2 (Rev.) but must file Form 1040, taking thereon only her actual allowable deductions and not the standard deduction. In such case, however, if both elect to take the standard deduction, A must file Form 1040, but B may file Form W–2 (Rev.) or, in the alternative, she may file Form 1040 and compute the tax under Supplement T. Under either alternative effect is given to the standard deduction through the application of Supplement T.

The restriction upon the right of a married person to elect the standard deduction in his separate return is applicable with respect to the taxable years of the husband and wife ending in the same calendar year, except that in the event of the death of one spouse the restriction is applicable with respect to the taxable year ended with death and the taxable year of the surviving spouse in which such death occurs. The restriction applies only in the case of a husband and wife living together and for such purpose the spouses are considered as living together unless they are permanently separated. The determination of whether an individual is married and living with his spouse shall be made as of the last day of such individual's taxable year unless his spouse dies during such taxable year, in which event the determination shall be made as of the date of death of such spouse.

Example (1). Taxpayer A makes his returns on the basis of a fiscal year ending June 30. His wife B makes her returns on the calendar year basis. On the return for the fiscal year ended June 30, 1945, A itemized and claimed his actual deductions. In October 1945 A and B were permanently separated. In her separate return for the calendar year 1945 B may elect the standard deduction since she is not married and living with her husband A on the last day of her taxable year.

Example (2). Assume the facts as stated in Example (1) except that, instead of the spouses separating, A died in October 1945. In such case since A and B were married and living together as of the date of death, B may not elect the standard deduction for the calendar year 1945, if the income of A for the short taxable year ending with the date of his death is determined without regard to the standard deduction.

PAR. 19. There is inserted immediately preceding § 29.25–1 the following:

SEC. 10. CREDITS AGAINST NET INCOME. (Individual Income Tax Act of 1944, Part I.)

(a) *For normal tax.* Section 25 (a) (relating to credits against net income for the purposes of the normal tax) is amended by adding at the end thereof a new paragraph to read as follows:

(3) *Normal-tax exemption.* A normal-tax exemption of $500. In the case of a joint return by husband and wife under section 51, the normal-tax exemption shall be $1,000, except that if the adjusted gross income of one spouse is less than $500, the normal-tax exemption shall be $500 plus the adjusted gross income of such spouse.

(b) *For surtax.* Section 25 (b) (relating to credits for both normal tax and surtax) is amended to read as follows:

(b) *Credits for surtax only*—(1) *Credits.* There shall be allowed for the purpose of the surtax, but not for the normal tax, the following credits against net income:

(A) A surtax exemption of $500 for the taxpayer;

(B) A surtax exemption of $500 for the spouse of the taxpayer if—

(i) A joint return is made by the taxpayer and his spouse under section 51, in which case the surtax exemption of the spouses under subparagraph (A) and this subparagraph shall be only $1,000 in the aggregate, or

(ii) A separate return is made by the taxpayer, and his spouse has no gross income for the calendar year in which the taxable year of the taxpayer begins and is not the dependent of another taxpayer;

(C) A surtax exemption of $500 for each dependent whose gross income for the calendar year in which the taxable year of the taxpayer begins is less than $500, except that if such dependent is married the exemption in respect of such dependent shall not be allowed if such dependent has made a joint return with the other spouse under section 51 for a taxable year beginning in such calendar year.

(2) *Determination of status.* The determination of whether an individual is married shall be made as of the last day of the taxable year, unless his spouse dies during the taxable year, in which case such determination shall be made as of the date of his spouse's death.

(3) *Definition of dependent.* As used in this chapter the term "dependent" means any of the following persons over half of whose support, for the calendar year in which the taxable year of the taxpayer begins, was received from the taxpayer:

(A) A son or daughter of the taxpayer, or a descendant of either,

(B) A stepson or stepdaughter of the taxpayer,

(C) A brother, sister, stepbrother, or stepsister of the taxpayer,

(D) The father or mother of the taxpayer, or an ancestor of either,

(E) A stepfather or stepmother of the taxpayer,

(F) A son or daughter of a brother or sister of the taxpayer,

(G) A brother or sister of the father or mother of the taxpayer,

(H) A son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law of the taxpayer.

As used in this paragraph, the terms "brother" and "sister" include a brother or sister by the half-blood. For the purposes of determining whether any of the foregoing relationships exist, a legally adopted child of a person shall be considered a child of such person by blood. The term "dependent" does not include any individual who is a citizen or subject of a foreign country unless such individual is a resident of the United States or of a country contiguous to the United States. A payment to a wife which is includible under section 22 (k) or section 171 in the gross income of such wife shall not be considered a payment by her husband for the support of any dependent.

* * * * *

SEC. 2. TAXABLE YEARS TO WHICH APPLICABLE. (Individual Income Tax Act of 1944, Part I.)

Except as otherwise expressly provided, the amendments made by this part shall be applicable with respect to taxable years beginning after December 31, 1943.

PAR. 20. Section 29.25–1, as amended by Treasury Decision 5373, approved May 23, 1944, is further amended as follows:

(A) By changing the heading thereof to read as follows: *"Credits of individuals against net income*—(a) *Taxable years beginning before January 1, 1944."*

(B) By striking from the second sentence thereof the words "for taxable years beginning before January 1, 1944,"

(C) By adding at the end thereof the following:

(b) *Taxable years beginning after December 31, 1943.* For taxable years beginning after December 31, 1943, the taxpayer's net income as determined pursuant to sections 21 to 24, inclusive, is reduced, for the purpose of computing the normal tax, by (1) the income exempt from normal tax only received upon certain obligations of the United States and upon certain obligations of corporations organized under act of Congress which are instrumentalities of the United States, and (2) one normal-tax exemption of $500, or in the case of a joint return by husband and wife a normal-tax exemption of $1,000, but if one of the spouses has less than $500 adjusted gross income the normal-tax exemption is $500 plus the amount of the adjusted gross income of such spouse. No extemption for dependents is allowed for normal tax purposes.

PAR. 21. Section 29.25–3 is amended as follows:

(A) By striking out *"Amount of personal exemption allowable.* A" and inserting in lieu thereof the following: *"Personal exemption and surtax exemptions*—(a) *Taxable years beginning before January 1, 1944.* For taxable years beginning before January 1, 1944, a".

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

(b) *Taxable years beginning after December 31, 1943.* For the purpose of the surtax on individuals for taxable years beginning after December 31, 1943, there are allowed as credits against net income a surtax exemption of $500 for the taxpayer and, provided certain prescribed conditions are met, a surtax exemption of $500 for the spouse of the taxpayer and for each dependent of the taxpayer. Two surtax exemptions of $500 each are allowable in case a joint return is filed under section 51 by a husband and wife or in case a separate return is made by the taxpayer, and his spouse has no gross income for the calendar year in which the taxpayer's taxable year begins, and his spouse is not the dependent of another taxpayer. If in any case a joint return is made by the taxpayer and his spouse, no surtax exemption is allowed any other person for such spouse even though such other person would have been entitled to claim a surtax exemption for such spouse as a dependent if such joint return had not been made. In addition to the surtax exemptions allowed to a taxpayer for himself and for his spouse he is entitled to a surtax exemption of $500 for each individual whose gross income for the calendar year in which the taxable year of the taxpayer begins is less than $500, who receives more than one-half of his support from the taxpayer for such calendar year, who does not file a joint return with his spouse and who is related to the taxpayer within one of the following relationships: Child; the descendants of such child; stepchild; brother; sister; brother or sister by the half-blood; stepbrother or stepsister; parent; the ancestors of such parent; stepfather or stepmother; son or daughter of the taxpayer's brother or sister; brother or sister of the taxpayer's father or mother; son-in-law; daughter-in-law; father-in-law; mother-in-law; brother-in-law; or sister-in-law. In the case of a joint return it is not necessary that the prescribed relationship exist between the person claimed as a dependent and the spouse who furnishes the support; it is sufficient if the prescribed relationship exists with respect to either spouse. Thus, a husband and wife making a joint return may claim as a dependent a daughter of the wife's brother (wife's niece) even though the husband is the one who furnishes the chief support. The relationship of affinity once existing will not terminate by divorce or the death of a spouse. A legally adopted child of a person shall be considered a child of such person by blood. A citizen or subject of a foreign country may not be claimed as a dependent, unless he is a resident of the United States, Canada, or Mexico at some time during the calendar year in which the taxable year of the taxpayer begins. Whether or not over half of a person's support, for the calendar year in which the taxable year of the taxpayer begins, was received from the taxpayer, shall be determined by reference to the amount of expense incurred by the taxpayer for such support. A payment to a wife which is includible under section 22 (k) or section 171 in the gross income of such wife shall not be considered a payment by her husband for the support of any dependent.

PAR. 22. Section 29.25–5 is amended as follows:

(A) By striking out the heading and inserting in lieu thereof the following: *"Personal exemption of married person for taxable years beginning before January 1, 1944."*

(B) By inserting at the end thereof the following sentences:

For taxable years beginning after December 31, 1943, the personal exemption, as such, of married persons is not applicable and there are substituted therefor the normal-tax exemption and the surtax exemptions. See § 29.25–1.

PAR. 23. Section 29.25–6 is amended as follows:

(A) By striking out *"Credit for Dependents.* A" and inserting in lieu thereof the following: *"Credit for dependents*—(a) *Taxable years beginning before January 1, 1944.* For taxable years beginning before January 1, 1944, a".

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

(b) *Taxable years beginning after December 31, 1943.* For taxable years beginning after December 31, 1943, the provisions of paragraph (a) of this section have no application. For surtax exemptions for dependents for such taxable years, see § 29.25–3.

PAR. 24. There is inserted immediately preceding § 29.47–1 the following:

SEC. 10. CREDITS AGAINST NET INCOME. (Individual Income Tax Act of 1944, Part I.)

* * * * *

(c) *Reduction of credits in case of jeopardy.* Section 47 (e) (relating to reduction of certain credits against net income in case of jeopardy) is amended by striking out "personal exemption and credit for dependents" and inserting in lieu thereof "normal tax exemption and surtax exemptions"; and by striking out "the full credits provided" and inserting in lieu thereof "the full normal tax exemption (in the case of the normal tax) and the full surtax exemptions (in the case of the surtax)".

* * * * *

SEC. 2. TAXABLE YEARS TO WHICH APPLICABLE. (Individual Income Tax Act of 1944, Part I.) Except as otherwise expressly provided, the amendments made by this part shall be applicable with respect to taxable years beginning after December 31, 1943.

PAR. 25. Section 29.47–1, as amended by Treasury Decision 5401, approved August 6, 1944, is further amended as follows:

(A) By striking out the sixth sentence and inserting in lieu thereof the following:

If, for taxable years beginning after December 31, 1943, a return is made for a fractional part of a year resulting from termination by the Commissioner under section 146 of the taxable period, the normal-tax exemption and the surtax exemptions shall be reduced to that proportion of the full normal-tax exemption (in the case of the normal tax) and the full surtax exemptions (in the case of the surtax) which the number of months in the period for which the return is made bears to 12 months, but such exemptions shall not be reduced for a fractional part of a year otherwise resulting.

(B) By inserting in the seventh sentence after the word "exemption" the words "or the normal-tax exemption, as the case may be,".

PAR. 26. There is inserted immediately preceding § 29.51–1 the following:

SEC. 11. RETURNS. (Individual Income Tax Act of 1944, Part I.)

(a) *In general.* Section 51 (a) and (b) (relating to individual returns) is amended to read as follows:

(a) *Requirement.* Every individual having for the taxable year a gross income of $500 or more shall make a return, which shall contain or be verified by a written declaration that it is made under the penalties of perjury. Such return shall set forth in such cases, and to such extent, and in such detail, as the Commissioner with the approval of the Secretary may by regulations prescribe, the items of gross income and the deductions and credits allowed under this chapter and such other information for the purpose of carrying out the provisions of this chapter as may be prescribed by such regulations.

(b) *Husband and wife.* A husband and wife may make a single return jointly. Such a return may be made even though one of the spouses has neither gross income nor deductions. If a joint return is made the tax shall be computed on the aggregate income and the liability with respect to the tax shall be joint and several. No joint return may be made if either the husband or wife is a nonresident alien or if the husband and wife have different taxable years. The status of individuals as husband and wife shall be determined as of the last day of the taxable year.

(b) *Returns by wage earners.* Section 51 (relating to returns by individuals) is amended by striking out subsection (f) and inserting in lieu thereof the following:

(f) *Tax computed by collector in case of wage earners*—(1) *Return requirements.* An individual entitled to elect to pay the tax imposed by Supplement T whose gross income is less than $5,000 and is entirely from one or more of the following sources: Remuneration for services performed by him as an employee, dividends, or interest; and whose gross income from sources other than wages, as defined in section 1621 (a), does not exceed $100, shall at his election be relieved, by using the form prescribed as the form for the return for the purposes of this subsection, from showing on the return the tax imposed by this chapter. In such case the tax shall be computed by the collector.

(2) *Result of computation.* After the collector has computed the tax, he shall mail to the taxpayer a notice stating the amount determined by the collector as payable and making demand therefor.

(3) *Regulations.* The Commissioner with the approval of the Secretary shall prescribe regulations for carrying out this subsection, and such regulations may provide for the application of the rules of this subsection to cases where the gross income includes items other than those enumerated in paragraph (1), to cases where the gross income from sources other than wages on which the tax has

been withheld at the source is more than $100 but not more than $200, and to cases where the gross income is $5,000 or more but not more than $5,200. Such regulations shall provide (A) for the application of this subsection in the case of husband and wife, including provisions determining when a joint return under this subsection may be permitted or required and what constitutes a joint return, whether the liability shall be joint and several, and whether one spouse may make return under this subsection and the other without regard to this subsection, and (B) whether and the extent to which the benefits of this subsection may be availed of, in the case of taxable years beginning in the calendar year 1944, by persons required to make or making payments of estimated tax with respect to any such taxable year.

(4) *Method of election.* The election to have the benefits of this subsection shall be made by making return on the form prescribed as the form for the return for the purposes of this subsection. An election so made shall constitute an election to pay the tax imposed by Supplement T.

* * * * *

SEC. 2. TAXABLE YEARS TO WHICH APPLICABLE. (Individual Income Tax Act of 1944, Part 1.) Except as otherwise expressly provided, the amendments made by this part shall be applicable with respect to taxable years beginning after December 31, 1943.

PAR. 27. Section 29.51–1, as amended by Treasury Decision 5373, is further amended as follows:

(A) By striking out "*Individual returns for taxable years beginning before January 1, 1944*—(a) *In general*" and inserting in lieu thereof the following: "*Individual returns*—(a) *In general*—(1) *Taxable years beginning before January 1, 1944.*"

(B) There is inserted immediately preceding paragraph (b) thereof the following:

(2) *Taxable years beginning after December 31, 1943.* For each taxable year beginning after December 31, 1943, a return of income shall be made by each citizen of the United States, whether residing at home or abroad, and every individual residing within the United States though not a citizen thereof, regardless of family or marital status, if such citizen or resident has for such taxable year a gross income of $500 or more, or a gross income in excess of the credit allowed by section 25 (a) (3), prorated as provided in section 47 (e).

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

For taxable years beginning prior to January 1, 1944, a husband and wife, if living together at the close of the taxable year may elect to make a joint return (see section 51 (b)), that is, to include in a single return made by them jointly the income and deductions of each, even though one has no gross income. For taxable years beginning after December 31, 1943, a husband and wife occupying the marital status as of the last day of the taxable year may elect to make a joint return even though one of the spouses has no gross income or deductions, and even though the spouses are not living together at any time during the taxable year. If a joint return is made the tax shall be computed on the aggregate income. The liability with respect to the tax shall be joint and several. If one spouse dies prior to the last day of the taxable year, the surviving spouse may not include the income of the deceased spouse in a joint return for such taxable year. A joint return may not be made if either the husband or wife is a nonresident alien.

PAR. 28. Section 29.51–2 is amended as follows:

(A) By striking out "*Form of return*—The" and inserting in lieu thereof the following: "*Form of return*—(a) *Taxable years beginning before January 1, 1944.* For taxable years beginning before January 1, 1944, the".

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

(b) *Taxable years beginning after December 31, 1943*—(1) *General.* For taxable years beginning after December 31, 1943, the return shall be on Form 1040, except in the case of a taxpayer entitled to elect, and who so elects, to use the Form W–2 (Rev.) in accordance with the rules prescribed in paragraph (b) (2) of this section. A taxpayer, even though entitled to use Form W–2 (Rev.) for the taxable year may, nevertheless, use Form 1040 as his return. Such taxpayer otherwise entitled to use Form W–2 (Rev.) as his return for the taxable year but who does not desire to take the standard deduction provided in section 23 (aa) is required to use Form 1040 as his return for such taxable year. Use of the short Form 1040A is discontinued with respect to taxable years beginning after December 31, 1943. The provisions of paragraph (a) of this section insofar as they apply to the time and manner of making a return on Form 1040 are equally applicable to taxable years beginning after December 31, 1943.

(2) *Use of optional return on Form W–2 (Rev.); in general.* For taxable years beginning after December 31, 1943, an individual entitled to elect to pay the tax imposed by Supplement T (except a taxpayer making his returns on a fiscal year basis) may at his election use as his return Form W–2 (Rev.) provided his gross income is less than $5,000, consists entirely of remuneration for personal services performed by him as an employee, dividends, or interest, and his gross income from sources other than wages, as defined in section 1621 (a), does not exceed $100. A taxpayer who makes his return on a basis other than the cash receipts and disbursements basis may not use Form W–2 (Rev.) as his return. However, in the case of married persons domiciled in a community property State, Form W–2 (Rev.) may not be used as a return by either spouse unless the aggregate gross income of husband and wife meets the tests prescribed above and they make a combined return. If they desire to file separate returns, Form 1040 must be used.

An election to make a return on Form W–2 (Rev.) shall be exercised by properly executing and filing such form, together with all other Forms W–2 or W–2 (Rev.) received for the taxable year, with the collector on or before the due date of the taxpayer's return.

Form W–2, as distinguished from Form W–2 (Rev.), may not be used as the optional return. An individual who has been furnished by his employer with Form W–2 with respect to wages paid in 1944 and who, prior to the time prescribed for the filing of the return for that year, has not been furnished Form W–2 (Rev.) by his employer, may obtain from the collector a blank Form W–2 (Rev.). Such Form W–2 (Rev.) when filled out and executed and having attached thereto all Forms W–2 received with respect to wages paid in 1944, shall, when timely filed, constitute such individual's return for 1944 if he is eligible under section 51 (f) to use the optional return.

The fact that an individual made payments of estimated tax in the calendar year 1944 does not, if such individual is otherwise entitled to use as his return for 1944 the optional return, Form W–2 (Rev.), preclude such individual from electing to file his return on Form W–2 (Rev.) for such year.

(3) *Combined return of husband and wife on Form W–2 (Rev.).* If during the taxable year a husband and wife derive income from wages, as defined in section 1621 (a), and are furnished one or more Forms W–2 or Forms W–2 (Rev.), and the aggregate gross income of both spouses is less than $5,000, consists solely of remuneration for services performed as an employee, dividends, or interest, and includes a total of not more than $100 from dividends, interest, and remuneration for personal services other than such wages, the spouses may elect to file a combined return on Form W–2 (Rev.). Such election shall be exercised by the filing of one of the Forms W–2 (Rev.) signed by both spouses and the other Forms W–2 and W–2 (Rev.) should be attached thereto.

The tax computed by the collector upon the basis of a combined return on Form W–2 (Rev.) shall be the lesser of the following amounts:

(i) A tax computed as though the combined return on Form W–2 (Rev.) constituted the separate returns of the spouses, and

(ii) A tax computed as though the combined return on Form W–2 (Rev.) constituted a joint return.

If a combined return is made by husband and wife on Form W–2 (Rev.), the liability for the tax shall be joint and several.

PAR. 29. Section 29.51–3 is amended as follows:

(A) By striking out "*Return of income of minor.* An" and inserting in lieu thereof the following: "*Return of income of minor*—(a) *Taxable years beginning before January 1, 1944.* For taxable years beginning before January 1, 1944, an".

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

(b) *Taxable years beginning after December 31, 1943.* For taxable years beginning after December 31, 1943, an individual, although a minor, who is single, is required to render a return of income if he has gross income (including compensation for personal services includible

in his gross income under section 22 (m) (1)) of $500 or over for the taxable year regardless of the amount of his net income. If the aggregate of the gross income of such a minor from any property which he possesses, and from any funds held in trust for him by a trustee or guardian, and from his earnings is at least $500, regardless of the amount of his net income, a return, as in the case of any other individual, must be made by him or for him by his guardian or other person charged with the care of his person or property. See § 29.142–2. If he is married see § 29.51–1.

PAR. 30. There is inserted immediately preceding § 29.56–1 the following:

SEC. 6. REPEAL OF VICTORY TAX. (Individual Income Tax Act of 1944, Part I.)

* * * * *

(b) *Technical amendments.*

* * * * *

(2) Section 56 (f) (cross reference) is amended by striking out, ", 144, and Part II of Subchapter D" and inserting in lieu thereof "and 144".

* * * * *

SEC. 12. PAYMENT IF TAX NOT COMPUTED BY TAXPAYER. (Individual Income Tax Act of 1944, Part I.)

Section 56 (relating to payment of tax) is amended by inserting at the end thereof the following:

(i) *Payment of tax if not computed by taxpayer.* Where under section 51 (f) a taxpayer who is an individual is permitted to file return without showing the tax thereon, and the tax is to be computed by the collector, the amount determined by the collector as payable shall be paid within thirty days after the mailing by the collector to the taxpayer of a notice stating such amount and making demand therefor.

SEC. 2. TAXABLE YEARS TO WHICH APPLICABLE. (Individual Income Tax Act of 1944, Part I.)

Except as otherwise expressly provided, the amendments made by this part shall be applicable with respect to taxable years beginning after December 31, 1943.

PAR. 31. Section 29.56–1, as amended by Treasury Decision 5305, approved November 12, 1943, is further amended as follows:

(A) By striking from the first sentence "The tax" and inserting in lieu thereof the following: "Except in the case of an individual taxpayer permitted, for taxable years beginning after December 31, 1943, to file his return without showing the tax thereon, the tax".

(B) By inserting as the second paragraph thereof the following:

In any case in which an individual taxpayer for any taxable year beginning after December 31, 1943, is entitled to elect, and does so elect, to file as his return Form W–2 (Rev.) as provided in § 29.51–2 (b), the amount of the tax determined by the collector shall be paid within 30 days after the date of mailing by the collector to the taxpayer of a notice stating the amount payable by the taxpayer and making demand upon the taxpayer therefor.

PAR. 32. There is inserted immediately after section 103 the following:

SEC. 6. REPEAL OF VICTORY TAX. (Individual Tax Act of 1944, Part I.)

* * * * *

(b) *Technical amendments.*

* * * * *

(3) Section 103 (relating to rates of tax on citizens and corporations of certain foreign countries) is amended by striking out "and 450" wherever appearing therein and inserting in lieu thereof "and 400".

* * * * *

SEC. 2. TAXABLE YEARS TO WHICH APPLICABLE. (Individual Income Tax Act of 1944, Part I.)

Except as otherwise expressly provided, the amendments made by this part shall be applicable with respect to taxable years beginning after December 31, 1943.

PAR. 33. There is inserted immediately preceding § 29.117–1 the following:

SEC. 8. ADJUSTED GROSS INCOME. (Individual Income Tax Act of 1944, Part I.)

* * * * *

(d) CAPITAL GAINS AND LOSSES—(1) *Definition of capital net gains.* Section 117 (a) (10) (B) is amended by adding at the end thereof a new sentence to read as follows: "If the tax is to be computed under Supplement T, 'net income' as used in this subparagraph shall be read as 'adjusted gross income'.

(2) *Limitation on capital losses.* Section 117 (d) (2) is amended by adding at the end thereof a new sentence to read as follows: "If the tax is to be computed under Supplement T, 'net income' as used in this paragraph shall be read as 'adjusted gross income'."

SEC. 2. TAXABLE YEARS TO WHICH APPLICABLE. (Individual Income Tax Act of 1944, Part I.)

Except as otherwise expressly provided, the amendments made by this part shall be applicable with respect to taxable years beginning after December 31, 1943.

PAR. 34. Section 29.117–1 is amended as follows:

(A) By inserting in the tenth paragraph as the fourth and fifth sentences thereof the following:

For taxable years beginning after December 31, 1943, in the case of a taxpayer whose tax liability is computed under Supplement T, the term "net income," as used in the preceding sentence, shall be read as "adjusted gross income." In the determination of adjusted gross income (prior to the determination of "net capital gain") there shall be taken into account the same percentages of the gain or loss as are taken into account in computing net income.

PAR. 35. Section 29.117–2 (b) is amended by inserting at the end thereof the following sentence:

In case the tax is computed under Supplement T, the term "net income" shall, for taxable years beginning after December 31, 1943, be read as "adjusted gross income."

PAR. 36. Section 29.125–1 (b) is amended by adding at the end of the second paragraph the following sentence:

In the case of a taxpayer whose tax is computed under Supplement T (section 400), or who elects to take the standard deduction (section 23 (aa)), and thus no specific deduction is permitted under section 125 (a) (1) for amortization of bond premiums as such, it shall be deemed, if the taxpayer has elected to amortize bond permium in accordance with the provisions of section 125, that the deduction for amortization of amortized bond premium has been allowed for the purpose of determining the adjusted basis of the bond.

PAR. 37. There is inserted immediately preceding § 29.131–1 the following:

SEC. 6. REPEAL OF VICTORY TAX. (Individual Income Tax Act of 1944, Part I.)

* * * * *

(b) *Technical amendments.*

* * * * *

(4) Section 131 (a) (relating to taxes of foreign countries and of possessions of the United States) is amended by striking out "or section 450."

(5) Section 131 (i) (relating to tax withheld at source) is amended by striking out "466 (e)" and by inserting in lieu thereof "35."

* * * * *

SEC. 2. TAXABLE YEARS TO WHICH APPLICABLE. (Individual Income Tax Act of 1944, Part I.)

Except as otherwise expressly provided, the amendments made by this part shall be applicable with respect to taxable years beginning after December 31, 1943.

PAR. 38. There is inserted immediately preceding § 29.142–1 the following:

SEC. 11. RETURNS. (Individual Income Tax Act of 1944, Part I.)

* * * * *

(c) *Fiduciary returns.* Section 142 (a) (relating to fiduciary returns) is amended by striking out paragraphs (1) to (5), inclusive, and inserting in lieu thereof the following:

(1) Every individual having a gross income for the taxable year of $500 or over;

(2) Every estate the gross income of which for the taxable year is $500 or over;

(3) Every trust the net income of which for the taxable year is $100 or over, or the gross income of which for the taxable year is $500 or over, regardless of the amount of net income;

(4) Every estate or trust of which any beneficiary is a nonresident alien.

* * * * *

SEC. 2. TAXABLE YEARS TO WHICH APPLICABLE. (Individual Income Tax Act of 1944, Part I.)

Except as otherwise expressly provided, the amendments made by this part shall be applicable with respect to taxable years beginning after December 31, 1943.

PAR. 39. Section 29.142–1, as amended by Treasury Decision 5373, is further amended as follows:

(A) By redesignating paragraphs (a) and (b) thereof subparagraphs (1) and (2), respectively.

(B) By striking out the heading and inserting in lieu thereof the following: *"Fiduciary returns*—(a) *Taxable years beginning before January 1, 1944."*

(C) By striking out the first two sentences of the paragraph beginning with the words "The return in case", and inserting in lieu thereof the following:

The return in case (1) shall be on Form 1040 or 1040A. In case (2) a return is required on Form 1041. If the gross income of the decedent from the beginning of the taxable year to the date of his death was equal to, or in excess of, the credit allowed him by section 25 (b) (1) and (3) (computed without regard to his status as head of a family), the executor or administrator shall make a return for such decedent.

(b) *Taxable years beginning after December 31, 1943.* Every fiduciary, or at least one of joint fiduciaries, for taxable years beginning after December 31, 1943, must make a return of income:

(1) *Returns for individuals.* For the individual whose income is in his charge, if the gross income of such individual is $500 or over.

(2) *Returns for estates and trusts.* For the estate for which he acts if the gross income of such estate is $500 or over, and for the trust for which he acts if the gross income of such trust is $500 or over, or the net income of such trust, as computed under section 162, is $100 or over, or if any beneficiary of such estate or trust is a nonresident alien.

The return in case (1) shall be on Form 1040. In case (2) a return is required on Form 1041.

(c) *General requirements.*

(D) By striking out the last two sentences of the paragraph beginning with the words "The return in case."

PAR. 40. Section 29.142–2 is amended as follows:

(A) By striking out *"Return by guardian or committee.* A" and inserting in lieu thereof the following: *"Return by guardian or committee—*(a) *Taxable years beginning before January 1, 1944.* For taxable years beginning before January 1, 1944, a".

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

(b) *Taxable years beginning after December 31, 1943.* For taxable years beginning after December 31, 1943, a fiduciary acting as a guardian of a minor, or as the guardian or committee of an insane person, having a gross income of $500 or more, for the taxable year must make a return for such person on Form 1040, and pay the tax unless in the case of a minor the minor himself makes a return or causes it to be made. As to the use of the optional return see § 29.51–2 (b).

PAR. 41. Section 29.142–4 is amended by striking out "Form 1040 or 1040A" and inserting in lieu thereof the following: "Form 1040 (or, for taxable years beginning prior to January 1, 1944, Form 1040 or 1040A)".

PAR 42. There is inserted immediately preceding § 29.143–1 the following:

SEC. 10. CREDITS AGAINST NET INCOME. (Individual Income Tax Act of 1944, Part I.)

* * * * *

(d) *Credits against net income in case of interest on tax-free covenant bonds.* Section 143 (a) (2) (relating to credits against net income in the case of interest on tax-free covenant bonds) is amended by striking out "credits provided in section 25 (b)" and inserting in lieu thereof "normal tax exemption provided in section 25 (a) (3) and the surtax exemptions provided in section 25 (b)".

* * * * *

SEC. 2. TAXABLE YEARS TO WHICH APPLICABLE. (Individual Income Tax Act of 1944, Part I.)

Except as otherwise expressly provided, the amendments made by this part shall be applicable with respect to taxable years beginning after December 31, 1943.

PAR. 43. Section 29.143–3 is amended as follows:

(A) By striking out the first sentence and inserting in lieu thereof the following:

Withholding from interest on bonds or other obligations of corporations issued prior to January 1, 1934, containing a tax-free covenant, shall not be required for taxable years beginning prior to January 1, 1944, if there is filed with the withholding agent when presenting coupons for payment, or not later than February 1 of the following year, an ownership certificate on Form 1000 stating:

(1) In the case of a citizen or resident of the United States, that his net income does not exceed his personal exemption and credit for dependents,

(2) In the case of an estate or trust, that the net income does not exceed the credit allowed under section 163 (a) (1); and

if such taxable year begins after December 31, 1942 and prior to January 1, 1944, that the Victory tax net income does not exceed the specific exemption of $624.

For taxable years beginning after December 31, 1943, such withholding shall not be required if there is filed with the withholding agent when presenting interest coupons for payment, or not later than February 1 of the following year, an ownership certificate on Form 1000 stating:

(1) In the case of a citizen or resident of the United States, that his net income does not exceed his normal-tax exemption; and

(2) In the case of an estate or trust, that the net income does not exceed the credit allowed in section 163 (a) (1) for the purpose of the normal tax.

(B) By striking out the next to the last paragraph and inserting in lieu thereof the following:

A nonresident alien individual not engaged in trade or business within the United States at any time within the taxable year is subject to the tax imposed by section 211 (a) on gross income and is not entitled to any personal exemption or credit for dependents for taxable years beginning before January 1, 1944, or to the normal-tax exemption or the surtax exemptions for taxable years beginning after December 31, 1943. A nonresident alien individual who is engaged in trade or business within the United States at any time during the taxable year is entitled to the personal exemption for taxable years beginning before January 1, 1944, and to the normal-tax exemption and the surtax exemption allowed by section 25 (b) (1) (A) for taxable years beginning after December 31, 1943. If such nonresident alien is a resident of Canada or Mexico, he is also entitled to the credit for dependents for taxable years beginning before January 1, 1944, and to the surtax exemptions allowed by section 25 (b) (1) (B) and (C) for taxable years beginning after December 31, 1943. The benefit of such exemptions or credit for dependents may not be received by filing a claim therefor with the withholding agent. However, in the determination of the tax to be withheld at the source under section 143 (b) with respect to remuneration paid on or after July 1, 1943, for labor or personal services performed within the United States by a nonresident alien, the benefit of the personal exemption for taxable years beginning before January 1, 1944, or the normal-tax and surtax exemptions for taxable years beginning after December 31, 1943, shall be allowed, prorated upon the basis of $1.40 per day for the period of employment during any portion of which labor or personal services are performed within the United States by such alien. Thus if A, a nonresident alien seaman employed by the X Shipping Corporation, is paid upon the termination of the voyage and such voyage covers 100 days, and A performed personal services within the United States during, or incident to, such voyage, the amount of $140 will be allocated as the portion of the personal exemption or normal-tax and surtax exemptions to be allowed as a credit against the remuneration of A for personal services performed within the United States during such voyage and withholding shall be applied against the balance, if any, of such remuneration. If, for example, the total remuneration paid to A for such voyage is $800, of which the sum of $120 is allocable to sources within the United States, there is no withholding. As to what constitutes remuneration for labor or personal services rendered within the United States, see section 119 (a) (3) and § 29.119–4. The amount of the compensation allocable to labor or personal services performed within the United States together with the amount of the personal exemption or normal-tax and surtax exemptions, prorated as set forth in this paragraph, shall be shown on the annual withholding return, Form 1042.

PAR. 44. There is inserted immediately preceding § 29.145–1 the following:

SEC. 6. REPEAL OF VICTORY TAX. Individual Income Tax Act of 1944, Part I.)

* * * * *

(b) *Technical amendments.*

* * * * *

(6) Section 145 (e) (cross reference) is amended to read as follows:

(e) For penalties for failure to file information returns with respect to foreign personal holding companies and foreign corporations, see section 340.

* * * * *

SEC. 2. TAXABLE YEARS TO WHICH APPLICABLE. (Individual Income Tax Act of 1944, Part I.)

Except as otherwise expressly provided, the amendments made by this part shall be applicable with respect to taxable years beginning after December 31, 1943.

PAR. 45. Section 29.146–1 is amended by striking out the second sentence and inserting in lieu thereof the following:

In such a case the taxpayer is entitled to the personal exemption and credit for dependents, if otherwise allowable, but the amount allowable as personal exemption and credit for dependents (for taxable years beginning before January 1, 1944) and the amount of the normal-tax exemption and the surtax exemptions (for taxable years beginning after December 31, 1943) shall be reduced proportionately to the length of the period for which the return is made.

PAR. 46. Section 29.147–3, as amended by Treasury Decision 5313, approved December 21, 1943, is further amended as follows:

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

(g) Payment of salaries, or other compensation for personal services, aggregating less than $624 for a calendar year prior to the calendar year 1944 made to a married individual (citizen or resident);

(B) By inserting immediately after "W–2," in paragraph (i) "W–2 (Rev.),".

PAR. 47. There is inserted immediately preceding § 29.162–1 the following:

SEC. 9. OPTIONAL STANDARD DEDUCTION. (Individual Income Tax Act of 1944, Part I.)

* * * * *

(b) *Estates, trusts, and common trust funds* (1) *Estates and trusts.* Section 162 (relating to net income of estates and trusts) is amended by inserting at the end thereof the following:

(f) The standard deduction provided in section 23 (aa) shall not be allowed.

* * * * *

SEC. 2. TAXABLE YEARS TO WHICH APPLICABLE. (Individual Income Tax Act of 1944, Part I.)

Except as otherwise expressly provided, the amendments made by this part shall be applicable with respect to taxable years beginning after December 31, 1943.

PAR. 48. There is inserted immediately preceding § 29.163–1 the following:

SEC. 10. CREDITS AGAINST NET INCOME. (Individual Income Tax Act of 1944, Part I.)

* * * * *

(e) *Credits of estate or trust against net income.* Section 163 (a) (1) (relating to credits of estates and trusts against net income) is amended to read as follows:

(1) For the purpose of the normal tax an estate shall be allowed the same normal tax exemption as is allowed to a single person under section 25 (a) (3). For the purpose of the surtax an estate shall be allowed the same surtax exemption as is allowed to an individual under section 25 (b) (1) (A). A trust shall be allowed a credit of $100 against net income for the purpose of the normal tax and a credit of $100 against net income for the purpose of the surtax. Such credits shall be in lieu of the normal tax exemption under section 25 (a) (3) and the surtax exemption under section 25 (b) (1) (A).

* * * * *

SEC. 2. TAXABLE YEARS TO WHICH APPLICABLE. (Individual Income Tax Act of 1944, Part I.)

Except as otherwise expressly provided, the amendments made by this part shall be applicable with respect to taxable years beginning after December 31, 1943.

PAR. 49. Section 29.163–1 is amended as follows:

(A) By inserting immediately preceding the period in the heading of paragraph (a) thereof the following: *"for taxable years beginning before January 1, 1944"*.

(B) By striking out of the first sentence of paragraph (a) the word "An" and inserting in lieu thereof "For taxable years beginning before January 1, 1944, an".

(C) By redesignating paragraphs (b) and (c) thereof paragraphs (c) and (d), respectively.

(D) By inserting immediately after paragraph (a) thereof the following:

(b) *Normal-tax exemption and surtax exemption allowed estates and trusts.* For taxable years beginning after December 31, 1943, an estate is allowed the same normal-tax exemption, namely, $500, as is allowed a single person under section 25 (a) (3) and the same surtax exemption, namely, $500, as is allowed an individual under section 25 (b) (1) (A). For proration of the normal-tax exemption and of the surtax exemption in the case of a fractional part of a year resulting from the termination by the Commissioner under section 146 of the taxable period, see § 29.47–1. A trust is allowed for both normal tax and surtax purposes a credit of $100 against net income. A credit for dependents is not allowable to an estate or trust.

(E) By striking out the third to the last sentence in paragraph (d) (previously designated (c)) and inserting in lieu thereof the following:

For taxable years beginning before January 1, 1944, each beneficiary is entitled to but one personal exemption, no matter from how many trusts he may receive income. For taxable years beginning after December 31, 1943, no additional normal-tax exemption or surtax exemption is allowable to the beneficiary of a trust by reason of the receipt of income from such trust.

PAR. 50. There is inserted immediately preceding § 29.169–1 the following:

SEC. 9. OPTIONAL STANDARD DEDUCTION. (Individual Income Tax Act of 1944, Part I.)

* * * * *

(b) *Estates, trusts, and common trust funds.*

* * * * *

(2) *Common trust funds.* Section 169 (d) (relating to income of common trust funds) is amended by inserting at the end thereof the following:

(4) The standard deduction provided in section 23 (aa) shall not be allowed.

* * * * *

SEC. 2. TAXABLE YEARS TO WHICH APPLICABLE. (Individual Income Tax Act of 1944, Part I.)

Except as otherwise expressly provided, the amendments made by this part shall be applicable with respect to taxable years beginning after December 31, 1943.

PAR. 51. There is inserted immediately preceding § 29.183–1 the following:

SEC. 9. OPTIONAL STANDARD DEDUCTION. (Individual Income Tax Act of 1944, Part I.)

* * * * *

(c) *Partnerships.* Section 183 (relating to partnership income) is amended—

(1) By striking out "(b) and (c)" in subsection (a) and inserting in lieu thereof "(b), (c), and (d)"; and

(2) By inserting at the end thereof the following:

(d) *Standard deduction.* In computing the net income of the partnership, the standard deduction provided in section 23 (aa) shall not be allowed.

* * * * *

SEC. 2. TAXABLE YEARS TO WHICH APPLICABLE. (Individual Income Tax Act of 1944, Part I.)

Except as otherwise expressly provided, the amendments made by this part shall be applicable with respect to taxable years beginning after December 31, 1943.

PAR. 52. Section 29.211–7 (c) is amended by striking from the second sentence "of 6 percent imposed by section 11, the graduated surtax imposed by section 12 (b), and the victory tax imposed by section 450" and inserting in lieu thereof, "the surtax, and, for taxable years beginning in 1943, the victory tax".

PAR. 53. Section 29.212–1 (b) is amended by striking from the first sentence of the second paragraph "of 6 percent, the surtax, and the victory tax" and inserting in lieu thereof ", the surtax and, for taxable years beginning in 1943, the victory tax".

PAR. 54. There is inserted immediately preceding § 29.213–1 the following:

SEC. 9. OPTIONAL STANDARD DEDUCTION. (Individual Income Tax Act of 1944, Part I.)

* * * * *

(d) *Nonresident aliens.* Section 213 (relating to deductions in computing net income of certain nonresident aliens) is amended by inserting at the end thereof the following:

(d) *Standard deductions.* The standard deduction provided in section 23 (aa) shall not be allowed.

SEC. 2. TAXABLE YEARS TO WHICH APPLICABLE. (Individual Income Tax Act of 1944, Part I.)

Except as otherwise expressly provided, the amendments made by this part shall be applicable with respect to taxable years beginning after December 31, 1943.

PAR. 55. There is inserted immediately preceding § 29.214–1 the following:

SEC. 10. CREDITS AGAINST NET INCOME. (Individual Income Tax Act of 1944, Part I.)

* * * * *

(f) *Credits of nonresident aliens against net income.* Section 214 (relating to credits of nonresident aliens against net income) is amended to read as follows:

SEC. 214. CREDITS AGAINST NET INCOME.

In the case of a nonresident alien individual who is not a resident of a contiguous country, the normal tax exemption allowed by section 25 (a) (3) shall be only $500 and the surtax exemptions allowed by section 25 (b) (1) (B) and (C) shall not be allowed.

* * * * *

SEC. 2. TAXABLE YEARS TO WHICH APPLICABLE. (Individual Income Tax Act of 1944, Part I.)

Except as otherwise expressly provided, the amendments made by this part shall be applicable with respect to taxable years beginning after December 31, 1943.

PAR. 56. Section 29.214–1 is amended as follows:

(A) By striking out "(b) *United States business.* In" and inserting in lieu thereof the following: "(b) *United States business*—(1) *Taxable years beginning before January 1, 1944.* For taxable years beginning before January 1, 1944, in".

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

(2) *Taxable years beginning after December 31, 1943.* For taxable years beginning after December 31, 1943, in the case of a nonresident alien individual who at any time within the taxable year was engaged in trade or business within the United States, the normal-tax exemption allowed as a credit against net income by section 25 (a) (3) shall be $500, and the surtax exemption shall likewise be $500 except in the case of a nonresident alien individual who is a resident of Canada or Mexico. In the case of a resident of Canada or Mexico, the same normal-tax exemption and the same surtax exemption as in the case of a citizen of the United States shall apply.

PAR. 57. There is inserted immediately preceding § 29.215–1 the following:

SEC. 10. CREDITS AGAINST NET INCOME. (Individual Income Tax Act of 1944, Part I.)

* * * * *

(g) *Credits of nonresident alien against net income in case of tax withheld at source.* Section 215 (b) (relating to credits of nonresident alien against net income in case of tax withheld at source) is amended by striking out "the personal exemption and credit for dependents" and inserting in lieu thereof "the normal tax exemption and the surtax exemptions".

* * * * *

SEC. 2. TAXABLE YEARS TO WHICH APPLICABLE. (Individual Income Tax Act of 1944, Part I.)

Except as otherwise expressly provided, the amendments made by this part shall be applicable with respect to taxable years beginning after December 31, 1943.

PAR. 58. There is inserted immediately preceding § 29.251–1 the following:

SEC. 10. CREDITS AGAINST NET INCOME. (Individual Income Tax Act of 1944, Part I.)

* * * * *

(h) *Credits of citizens entitled to benefits of section 251.* Section 251 (f) (relating to credits against net income in the case of citizens entitled to the benefits of section 251) is amended to read as follows:

(f) *Credits against net income.* A citizen of the United States entitled to the benefits of this section shall be allowed a normal tax exemption of only $500 and shall not be allowed the surtax exemptions allowed by section 25 (b) (1) (B) and (C).

* * * * *

SEC. 2. TAXABLE YEARS TO WHICH APPLICABLE. (Individual Income Tax Act of 1944, Part I.)

Except as otherwise expressly provided, the amendments made by this part shall be applicable with respect to taxable years beginning after December 31, 1943.

PAR. 59. There is inserted immediately preceding § 29.291–1 the following:

SEC. 6. REPEAL OF VICTORY TAX. (Individual Income Tax Act of 1944, Part I.)

* * * * *

(b) *Technical amendments.*

* * * * *

(7) Section 291 (b) (cross reference) is repealed.

* * * * *

SEC. 2. TAXABLE YEARS TO WHICH APPLICABLE. (Individual Income Tax Act of 1944, Part I.)

Except as otherwise expressly provided, the amendments made by this part shall be applicable with respect to taxable years beginning after December 31, 1943.

PAR. 60. There is inserted immediately preceding § 29.294–1, as added by Treasury Decision 5305, approved November 12, 1943, the following:

SEC. 6. REPEAL OF VICTORY TAX. (Individual Income Tax Act of 1944, Part I.)

* * * * *

(b) *Technical amendments.*

* * * * *

(8) Section 294 (d) (2) (relating to substantial underestimate of estimated tax) is amended by striking out ", 35, and 466 (e)" and inserting in lieu thereof "and 35".

* * * * *

SEC. 2. TAXABLE YEARS TO WHICH APPLICABLE. (Individual Income Tax Act of 1944, Part I.)

Except as otherwise expressly provided, the amendments made by this part shall be applicable with respect to taxable years beginning after December 31, 1943.

PAR. 61. There is inserted immediately preceding § 29.322–1 the following:

SEC. 6. REPEAL OF VICTORY TAX. (Individual Income Tax Act of 1944, Part I.)

* * * * *

(b) *Technical amendments.*

* * * * *

(9) Section 322 (a) (2) (relating to excessive withholding) is amended by striking out "Part II of Subchapter D or" and by striking out "or 466 (e)".

(10) Section 322 (e) (relating to presumption as to date of payment) is amended by striking out "under Part II of Subchapter D or" and "or section 466 (e)".

SEC. 2. TAXABLE YEARS TO WHICH APPLICABLE. (Individual Income Tax Act of 1944, Part I.)

Except as otherwise expressly provided, the amendments made by this part shall be applicable with respect to taxable years beginning after December 31, 1943.

PAR. 62. Section 29.322–3, as amended by Treasury Decision 5333, approved February 28, 1944, is further amended as follows:

(A) By inserting in the first paragraph immediately after "Form 1040A" the following: ", or by the use of Form W–2 (Rev.),".

(B) By inserting in the second paragraph immediately after "Form 843." the following:

The filing of a properly executed return on Form W–2 (Rev.) shall constitute an election by the taxpayer to have the return treated as a claim for refund and such return shall constitute a claim for refund within the meaning of section 322 for the amount of the overpayment shown by the collector's computation of the tax on the basis of the return. For the purposes of section 322 such claim shall be considered as filed on the date on which such return is considered as filed. In any case in which a taxpayer elects to have an overpayment refunded to him he may not thereafter change his election to have the overpayment applied as a payment on account of his estimated tax.

PAR. 63. There is inserted immediately preceding § 29.400–1 the following:

SEC. 5. ALTERNATIVE TAX ON INDIVIDUALS WITH ADJUSTED GROSS INCOME OF LESS THAN $5,000. (Individual Income Tax Act of 1944, Part I.)

(a) *In general.* Supplement T of Chapter 1 (relating to the alternative tax on individuals with gross income from certain sources of less than $3,000) is amended to read as follows:

SUPPLEMENT T—INDIVIDUALS WITH ADJUSTED GROSS INCOME OF LESS THAN $5,000

SEC. 400. IMPOSITION OF TAX.

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

If the adjusted gross income is—		And the number of surtax exemptions is—					If the adjusted gross income is—		And the number of surtax exemptions is—								
At least	But less than	1	2	3	4	5 or more	At least	But less than	1	2	3	4	5	6	7	8	9 or more
		The tax shall be							The tax shall be								
$0	$550	$0	$0	$0	$0	$0	$2,300	$2,325	$364	$264	$164	$64	$47	$47	$47	$47	$47
550	575	1	0	0	0	0	2,325	2,350	369	269	169	69	48	48	48	48	48
575	600	7	1	1	1	1	2,350	2,375	374	274	174	74	49	49	49	49	49
600	625	12	2	2	2	2	2,375	2,400	379	279	179	79	49	49	49	49	49
625	650	17	2	2	2	2	2,400	2,425	384	284	184	84	50	50	50	50	50
650	675	22	3	3	3	3	2,425	2,450	390	290	190	90	51	51	51	51	51
675	700	27	4	4	4	4	2,450	2,475	395	295	195	95	51	51	51	51	51
700	725	32	4	4	4	4	2,475	2,500	400	300	200	100	52	52	52	52	52
725	750	38	5	5	5	5	2,500	2,525	405	305	205	105	53	53	53	53	53
750	775	43	6	6	6	6	2,525	2,550	410	310	210	110	54	54	54	54	54
775	800	48	6	6	6	6	2,550	2,575	415	315	215	115	54	54	54	54	54
800	825	53	7	7	7	7	2,575	2,600	421	321	221	121	55	55	55	55	55
825	850	58	8	8	8	8	2,600	2,625	426	326	226	126	56	56	56	56	56
850	875	64	8	8	8	8	2,625	2,650	431	331	231	131	56	56	56	56	56
875	900	69	9	9	9	9	2,650	2,675	436	336	236	136	57	57	57	57	57
900	925	74	10	10	10	10	2,675	2,700	441	341	241	141	58	58	58	58	58
925	950	79	10	10	10	10	2,700	2,725	446	346	246	146	58	58	58	58	58
950	975	84	11	11	11	11	2,725	2,750	452	352	252	152	59	59	59	59	59
975	1,000	89	12	12	12	12	2,750	2,775	457	357	257	157	60	60	60	60	60
1,000	1,025	95	12	12	12	12	2,775	2,800	462	362	262	162	62	60	60	60	60
1,025	1,050	100	13	13	13	13	2,800	2,825	468	367	267	167	67	61	61	61	61
1,050	1,075	105	14	14	14	14	2,825	2,850	473	372	272	172	72	62	62	62	62
1,075	1,100	1110	14	14	14	14	2,850	2,875	479	378	278	178	78	62	62	62	62
1,100	1,125	115	15	15	15	15	2,875	2,900	485	383	283	183	83	63	63	63	63
1,125	1,150	120	20	16	16	16	2,900	2,925	490	388	288	188	88	64	64	64	64
1,150	1,175	126	26	16	16	16	2,925	2,950	496	393	293	193	93	64	64	64	64
1,175	1,200	131	31	17	17	17	2,950	2,975	502	398	298	198	98	65	65	65	65
1,200	1,225	136	36	18	18	18	2,975	3,000	507	403	303	203	103	66	66	66	66
1,225	1,250	141	41	18	18	18	3,000	3,050	516	411	311	211	111	67	67	67	67
1,250	1,275	146	46	19	19	19	3,050	3,100	527	422	322	222	122	68	68	68	68
1,275	1,300	152	52	20	20	20	3,100	3,150	538	432	332	232	132	69	69	69	69
1,300	1,325	157	57	20	20	20	3,150	3,200	549	442	342	242	142	71	71	71	71
1,325	1,350	162	62	21	21	21	3,200	3,250	561	453	353	253	153	72	72	72	72
1,350	1,375	167	67	22	22	22	3,250	3,300	572	463	363	263	163	73	73	73	73
1,375	1,400	172	72	22	22	22	3,300	3,350	583	473	373	273	173	75	75	75	75
1,400	1,425	177	77	23	23	23	3,350	3,400	594	484	384	284	184	84	76	76	76
1,425	1,450	183	83	24	24	24	3,400	3,450	606	496	394	294	194	94	77	77	77
1,450	1,475	188	88	24	24	24	3,450	3,500	617	507	404	304	204	104	79	79	79
1,475	1,500	193	93	25	25	25	3,500	3,550	628	518	415	315	215	115	80	80	80
1,500	1,525	198	98	26	26	26	3,550	3,600	639	529	425	325	225	125	82	82	82
1,525	1,550	203	103	27	27	27	3,600	3,650	651	541	435	335	235	135	83	83	83
1,550	1,575	208	108	27	27	27	3,650	3,700	662	552	446	346	246	146	84	84	84
1,575	1,600	214	114	28	28	28	3,700	3,750	673	563	456	256	256	146	86	86	86
1,600	1,625	219	119	29	29	29	3,750	3,800	684	574	466	366	266	166	87	87	87
1,625	1,650	224	124	29	29	29	3,800	3,850	696	586	477	377	277	177	88	88	88
1,650	1,675	229	129	30	30	30	3,850	3,900	707	597	487	387	287	187	90	90	90

[1] As amended by section 2, Public Law 390, 78th Congress, approved June 30, 1944.

If the adjusted gross income is—		And the number of surtax exemptions is—					If the adjusted gross income is—		And the number of surtax exemptions is—							
At least	But less than	1	2	3	4	5 or more	At least	But less than	1	2	3	4	5	6	7	8	9 or more
		The tax shall be							The tax shall be								
$1,675	$1,700	$234	$134	$34	$31	$31	$3,900	$3,950	$718	$608	$498	$397	$297	$197	$97	$91	$91
1,700	1,725	239	139	39	31	31	3,950	4,000	729	619	509	408	308	208	108	92	92
1,725	1,750	245	145	45	32	32	4,000	4,050	741	631	521	418	318	218	118	94	94
1,750	1,775	250	150	50	33	33	4,050	4,100	752	642	532	429	329	229	129	95	95
1,775	1,800	255	155	55	33	33	4,100	4,150	763	653	543	439	339	239	139	96	96
1,800	1,825	260	160	60	34	34	4,150	4,200	774	664	554	449	349	249	149	98	98
1,825	1,850	265	165	65	35	35	4,200	4,250	786	676	566	460	360	260	160	99	99
1,850	1,875	271	171	71	35	35	4,250	4,300	797	687	577	470	370	270	170	100	100
1,875	1,900	276	176	76	36	36	4,300	4,350	808	698	588	480	380	280	180	102	102
1,900	1,925	281	181	81	37	37	4,350	4,400	819	709	599	491	391	291	191	103	103
1,925	1,950	286	186	86	37	37	4,400	4,450	831	721	611	501	401	301	201	104	104
1,950	1,975	291	191	91	38	38	4,450	4,500	842	732	622	512	411	311	211	111	106
1,975	2,000	296	196	96	39	39	4,500	4,550	853	743	633	523	422	322	222	122	107
2,000	2,025	302	202	102	39	39	4,550	4,600	864	754	644	534	432	332	232	132	109
2,025	2,050	307	207	107	40	40	4,600	4,650	876	766	656	546	442	342	242	142	110
2,050	2,075	312	212	112	41	41	4,650	4,700	887	777	667	557	453	353	253	153	111
2,075	2,100	317	217	117	41	41	4,700	4,750	898	788	678	568	463	363	263	163	113
2,100	2,125	322	222	122	42	42	4,750	4,800	909	799	689	579	473	373	273	173	114
2,125	2,150	327	227	127	43	43	4,800	4,850	921	811	701	591	484	384	284	184	115
2,150	2,175	333	233	133	43	43	4,850	4,900	932	822	712	602	494	394	294	194	117
2,175	2,200	338	238	138	44	44	4,900	4,950	943	833	723	613	504	404	304	204	118
2,200	2,225	343	243	143	45	45	4,950	5,000	954	844	734	624	515	415	315	215	119
2,225	2,250	348	248	148	48	45											
2,250	2,275	353	253	153	53	46											
2,275	2,300	359	259	159	59	47											

Normal tax exemption in case of husband and wife: If the return includes gross income of both husband and wife the tax shall be that determined under the table, reduced by 3 per centum of the smaller adjusted gross income, but not by more than $15.00.

* * * * *

SEC. 2. TAXABLE YEARS TO WHICH APPLICABLE. (Individual Income Tax Act of 1944, Part I.)

Except as otherwise expressly provided, the amendments made by this part shall be applicable with respect to taxable years beginning after December 31, 1943.

PAR. 64. Section 29.400–1, as amended by Treasury Decision 5360, approved April 19, 1944, is further amended as follows:

(A) By striking out the heading and inserting in lieu thereof the following: *"Scope and application of Supplement T*—(a) *Calendar years 1942 and 1943."*

(B) By striking out the second and third sentences and inserting in lieu thereof the following:

For the purposes of the $3,000 limitation in effect for the calendar years 1942 and 1943, the amount of an individual's gross income shall be determined without subtracting any amount on account of such individual's dependents.

(C) By striking out the second sentence of the second paragraph.

(D) By striking out the last two paragraphs thereof and inserting in lieu thereof the following:

(b) *Taxable years beginning after December 31, 1943.* For taxable years beginning after December 31, 1943, in lieu of the taxes imposed by sections 11 and 12, an individual may elect to pay the tax imposed by section 400 if his adjusted gross income is less than $5,000, regardless of the sources from which such income is derived and regardless of whether such income is computed on the cash basis or on the accrual basis. The application of this paragraph may be illustrated by the following example:

Example. A is employed at a salary of $4,600 for the calendar year 1945. In addition to his salary he received $750 as reimbursement for expenses incurred in the course of his employment during the calendar year. Such items constitute his sole income for 1945. In such case the gross income is $5,350 but the amount of $750 is deducted from gross income in the determination of adjusted gross income and thus A's adjusted gross income for 1945 is $4,600. Hence, the adjusted gross income being less than $5,000, he may elect to pay his tax for 1945 under Supplement T. Similarly, in the case of an individual engaged in trade or business (excuding from the term "engaged in trade or business" the performance of personal services as an employee) there may be deducted from gross income in ascertaining adjusted gross income those expenses directly relating to the carrying on of such trade or business.

For the purposes of determining whether a taxpayer may elect to pay the tax under Supplement T for taxable years beginning after December 31, 1943, the amount of the adjusted gross income, without reference to the number of surtax exemptions to which the taxpayer may be entitled, is controlling. Thus, for example, if X has, for 1945 as his only income, a salary of $5,800 and his spouse has no gross income and derives her entire support from X, then X's adjusted gross income is $5,800 (not $5,800 minus $1,000, or $4,800) and he is not, for such year, entitled to pay his tax under Supplement T. If, however, X has for 1945 a salary of $6,000 and incident to his employment he incurs expenses in the amount of $1,200 for travel, meals, and lodging while away from home, the adjusted gross income is $6,000 minus $1,200, or $4,800. In such case his adjusted gross income being less than than $5,000, X may elect to pay the tax under Supplement T. If, however, X's wife has adjusted gross income of $200, thus bringing the aggregate adjusted gross income to $5,000 and his wife joins in a joint return, the taxpayer cannot elect to pay the tax under Supplement T.

In the case of husband and wife living together, if their aggregate adjusted gross income is less than $5,000 and each is required to file a return both must, or neither can, elect to pay the tax under Supplement T. If, however, one of such spouses has adjusted gross income of $5,000 or more and the other spouse has adjusted gross income of less than $5,000, the latter spouse may elect to pay the tax under Supplement T provided that the other spouse elects to take the standard deduction provided in section 23 (aa).

These restrictions upon the right of a married person to elect to pay the tax under Supplement T are applicable only if such person is married and living with his spouse on the last day of his taxable year or in the event of the death of his spouse during the taxable year, upon the date of such death. For rules relative to the application of these restrictions, see § 29.23 (aa)–1 (c).

To determine the amount of his tax for the taxable year beginning after December 31, 1943, the individual ascertains the amount of his adjusted gross income (without subtracting therefrom any amount with respect to surtax exemptions), refers to the schedule set forth in section 400, as amended, ascertains the income bracket into which such income falls and, using the number of surtax exemptions applicable to his case, finds the tax in the vertical column having at the top thereof a number corresponding to the number of surtax exemptions to which the taxpayer is entitled. Thus, if A has adjusted gross income of $4,415 and has three surtax exemptions, including his surtax exemption for himself, his tax is $611.

In any case in which the taxpayer and his spouse elect to pay the tax imposed by Supplement T upon the basis of a joint return, and the return includes gross income of both husband and wife, the tax determined under the table shall be reduced by 3 percent of the smaller adjusted gross income but in an amount not in excess of $15. Under the schedule contained in section 400, as amended, no tax is imposed upon a single person, a married person making a separate return, or a married person whose spouse has no gross income, if the adjusted gross income in any such case is less than $550.

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

PAR. 65. There is inserted immediately preceding § 29.401–1 the following:

SEC. 5. ALTERNATIVE TAX ON INDIVIDUALS WITH ADJUSTED GROSS INCOME OF LESS THAN $5,000. (Individual Income Tax Act of 1944, Part I.)

(a) *In general.* Supplement T of Chapter 1 (relating to the alternative tax on individuals with gross income from certain sources of less than $3,000) is amended to read as follows:

Supplement T—Individuals with Adjusted Gross Income of Less than $5,000

* * * * *

SEC. 401. DEFINITION OF "SURTAX EXEMPTION".

As used in the table in section 400, the term "number of surtax exemptions" means the number of the exemptions allowed under section 25 (b) as credits against net income

for the purpose of the surtax imposed by section 12.

* * * * *

SEC. 2. TAXABLE YEARS TO WHICH APPLICABLE. (Individual Income Tax Act of 1944, Part I.) Except as otherwise expressly provided, the amendments made by this part shall be applicable with respect to taxable years beginning after December 31, 1943.

PAR. 66. Section 29.401–1, as amended by Treasury Decision 5360, is further amended as follows:

(A) By striking out *"Rules for application of schedule in section 400.* For the calendar year 1942 and subsequent calendar years" and inserting in lieu thereof the following: *"Rules for application of schedule in section 400*—(a) *Calendar years 1942 and 1943.* For the calendar years 1942 and 1943".

(B) By striking out examples numbered (5), (6), (7), and (8).

(C) By adding at the end thereof the following:

(b) *Taxable years beginning after December 31, 1943.* The term "number of surtax exemptions" means the number of the exemptions allowed under section 25 (b) as credits for surtax purposes. One surtax exemption is allowed for the taxpayer; one surtax exemption for his spouse if a joint return is made, or if a separate return is made by the taxpayer and his spouse has no gross income for the calendar year in which the taxable year of the taxpayer begins and is not the dependent of another taxpayer for such calendar year; and one surtax exemption for each dependent whose gross income is less than $500 for such calendar year. After the number of surtax exemptions is ascertained, the tax under Supplement T is determined by reference to the table contained in section 400 in the column appropriate to such number and on the line appropriate to the taxpayer's adjusted gross income.

The application of the provisions of this paragraph may be illustrated by the following examples:

Example (1). A, a married man whose duties as an employee require traveling away from his home, has as his sole gross income a salary of $5,600 for the calendar year 1945. His traveling expenses, including cost of meals and lodging, amount in such year to $750, and, hence, his adjusted gross income is $4,850. His wife, B, has as her sole income dividends of $85, and thus the aggregate adjusted gross income of A and B is $4,935. A has two dependent children neither of whom has any income. A and B file a joint return for 1945 on Form 1040, electing not to use the optional return Form W–2 (Rev.). In such case four surtax exemptions are allowable. The adjusted gross income falls within the tax bracket $4,900–$4,950. By referring to the bracket and to the column headed "4" in the tax table, the tax is found to be $613. However, since B has adjusted gross income of $85, such tax must be reduced by 3 percent of $85, or $2.55, thus producing a net tax of $610.45.

Example (2). C, a married man, has as his sole income in 1945 wages of $4,600, and has two dependent children neither of whom has any income. His wife, D, has adjusted gross income of $400. C files a separate return for 1945 and is entitled to claim three surtax exemptions. C's income falls within the tax bracket $4,600–$4,650, and hence, with three surtax exemptions his tax is $656. No surtax exemption is allowed with respect to D since D had gross income and a joint return was not filed.

PAR 67. There is inserted immediately preceding § 29.402–1 the following:

SEC. 5. ALTERNATIVE TAX ON INDIVIDUALS WITH ADJUSTED GROSS INCOME OF LESS THAN $5,000. (Individual Income Tax Act of 1944, Part I.)

(a) *In general.* Supplement T of Chapter 1 (relating to the alternative tax on individuals with gross income from certain sources of less than $3,000) is amended to read as follows:

SUPPLEMENT T—INDIVIDUALS WITH ADJUSTED GROSS INCOME OF LESS THAN $5,000

* * * * *

SEC. 402. MANNER AND EFFECT OF ELECTION. The election referred to in section 400 shall be exercised in the manner provided in regulations prescribed by the Commissioner with the approval of the Secretary. For cases in which election to take the standard deduction also constitutes an election to pay the tax imposed by this supplement, see section 23 (aa) (3) (D). For cases in which election to file a return without showing tax thereon constitutes an election to pay the tax imposed by this supplement, see secion 51 (f).

* * * * *

SEC. 2. TAXABLE YEARS TO WHICH APPLICABLE. (Individual Income Tax Act of 1944, Part I.) Except as otherwise expressly provided, the amendments made by this part shall be applicable with respect to taxable years beginning after December 31, 1943.

PAR. 68. Section 29.402–1 is amended as follows:

(A) By striking out *"Manner of election to compute tax under Supplement T.* A" and inserting in lieu thereof the following: *"Manner of election to compute tax under Supplement T*—(a) *Calendar years 1942 and 1943.* For the calendar years 1942 and 1943, a".

(B) By adding at the end thereof the following new subsection:

(b) *Taxable years beginning after December 31, 1943.* For taxable years beginning after December 31, 1943, the taxpayer elects to pay his income tax under Supplement T either by (1) filing a return of his gross income on Form W–2 (Rev.), prescribed in § 29.51–2, or (2) by filing a return on Form 1040 and electing in such return, in the manner prescribed in § 29.23 (aa)–1 (b), to take the standard deduction provided in section 23 (aa). In the case of husband and wife, if the aggregate gross income of the spouses is less than $5,000, the election may be made by the filing of a return on Form W–2 (Rev.), or by the filing of a return on Form 1040 and electing thereon to take the standard deduction. If one spouse has less than $5,000 gross income and the other spouse has gross income of $5,000 or more and the latter spouse, in filing his or her return, claims the standard deduction provided in section 23 (aa), then the former spouse may file on Form W–2 (Rev.) and such filing shall constitute an election by such spouse to pay the tax imposed under Supplement T. If, however, the spouse with gross income of $5,000 or more, in filing his or her return, does not elect to take such standard deduction, then the other spouse may not elect to pay the tax imposed by Supplement T.

PAR. 69. There is inserted immediately following section 403 the following:

SEC. 5. ALTERNATIVE TAX ON INDIVIDUALS WITH ADJUSTED GROSS INCOME OF LESS THAN $5,000. (Individual Income Tax Act of 1944, Part I.)

(a) *In general.* Supplement T of Chapter 1 (relating to the alternative tax on individuals with gross income from certain sources of less than $3,000) is amended to read as follows:

SUPPLEMENT T—INDIVIDUALS WITH ADJUSTED GROSS INCOME OF LESS THAN $5,000

* * * * *

SEC. 403. CREDITS NOT ALLOWED. For credits against tax and against net income not allowed, in the case of a taxpayer who elects to pay the tax imposed by this supplement, because of the fact that such election constitutes an election to take the standard deduction, see section 23 (aa).

* * * * *

SEC. 2. TAXABLE YEARS TO WHICH APPLICABLE. (Individual Income Tax Act of 1944, Part I.) Except as otherwise expressly provided, the amendments made by this part shall be applicable with respect to taxable years beginning after December 31, 1943.

PAR. 70. There is inserted immediately preceding § 29.404–1 the following:

SEC. 5. ALTERNATIVE TAX ON INDIVIDUALS WITH ADJUSTED GROSS INCOME OF LESS THAN $5,000. (Individual Income Tax Act of 1944, Part I.)

(a) *In general.* Supplement T of Chapter 1 (relating to the alternative tax on individuals with gross income from certain sources of less than $3,000) is amended to read as follows:

SUPPLEMENT T—INDIVIDUALS WITH ADJUSTED GROSS INCOME OF LESS THAN $5,000

* * * * *

SEC. 404. CERTAIN TAXPAYERS INELIGIBLE. This supplement shall not apply to a nonresident alien individual, to a citizen of the United States entitled to the benefits of section 251, to an estate or trust, or to an individual making a return for a period of less than twelve months on account of a change in the accounting period. For provisions making both husband and wife ineligible to elect to pay the tax imposed by this supplement if either does not elect to take the standard deduction, see section 23 (aa) (4).

* * * * *

SEC. 2. TAXABLE YEARS TO WHICH APPLICABLE. (Individual Income Tax Act of 1944, Part I.) Except as otherwise expressly provided, the amendments made by this part shall be applicable with respect to taxable years beginning after December 31, 1943.

PAR. 71. Section 29.404–1, as amended by Treasury Decision 5360, is further amended as follows:

(A) By striking out the following: *"Taxpayers to whom Supplement T is inapplicable.* The" and inserting in lieu thereof the following: *"Taxpayers to whom Supplement T is inapplicable*—(a) *Calendar years 1942 and 1943.* For the calendar years 1942 and 1943, the".

(B) By striking out the semicolon and the word "or" at the end of subparagraph (4) and inserting a period in lieu thereof.

(C) By striking out subparagraph (5) thereof.

(D) By adding at the end thereof the following:

(b) *Taxable years beginning after December 31, 1943.* For taxable years beginning after December 31, 1943, the following taxpayers are ineligible to file a return and pay the tax under Supplement T:

(1) A nonresident alien individual;
(2) A citizen of the United States entitled to the benefits of section 251;
(3) An estate or trust;
(4) An individual who makes a return for a period of less than 12 months on account of a change in the accounting period;
(5) An individual for whom a return is required for a fractional part of a year under section 146 (a).

See section 23 (aa) (4) for provisions making both husband and wife ineligible to elect to pay the tax under Supplement T if either spouse does not elect to take the standard deduction.

PAR 72. There is inserted immediately preceding § 29.450.1 the following:

SEC. 6. REPEAL OF VICTORY TAX. (Individual Income Tax Act of 1944, Part I.)
(a) *In General.* Subchapter D of chapter 1 (relating to the victory tax) is repealed.

* * * * *

SEC. 2. TAXABLE YEARS TO WHICH APPLICABLE. (Individual Income Tax Act of 1944, Part I.)
Except as otherwise expressly provided, the amendments made by this part shall be applicable with respect to taxable years beginning after December 31, 1943.

PAR. 73. There is inserted immediately preceding § 29.3797–1 the following:

SEC. 10. CREDITS AGAINST NET INCOME. (Individual Income Tax Act of 1944, Part I.)

* * * * *

(1) *Definition of husband and wife.* Section 3797 (a) (17) (defining husband and wife for certain purposes) is amended by striking out "25 (b) (2) (A), and 171, and the last sentence of section 401 (a) (2)" and inserting in lieu thereof "171, and the last sentence of section 25 (b) (3)".

SEC. 2. TAXABLE YEARS TO WHICH APPLICABLE. (Individual Income Tax Act of 1944, Part I.)
Except as otherwise expressly provided, the amendments made by this part shall be applicable with respect to taxable years beginning after December 31, 1943.

(Sec. 62, I.R.C. (53 Stat. 32; 26 U.S.C. 62); secs. 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, and 12, Individual Income Tax Act of 1944 (Pub. Law 315, 78th Cong.))

[SEAL] JOSEPH D. NUNAN, Jr.,
Commissioner of Internal Revenue.

Approved: December 29, 1944.

JOSEPH J. O'CONNELL, Jr.,
Acting Secretary of the Treasury.

[F. R. Doc. 44–19875; Filed, Dec. 30, 1944; 4:25 p. m.]

[T. D. 5426]

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

ACQUISITIONS TO EVADE OR AVOID INCOME OR EXCESS PROFITS TAX

In order to conform Regulations 111 (26 CFR, Cum. Supp., Part 29) to section 128 of the Revenue Act of 1943 (Public Law 235, 78th Congress), enacted February 25, 1944, such regulations are amended as follows:

PARAGRAPH 1. There is inserted immediately after § 29.128–1 the following:

SEC. 128. ACQUISITIONS TO AVOID INCOME OR EXCESS PROFITS TAX. (Revenue Act of 1943.)

(a) *In general.* Chapter 1 is amended by inserting after section 128 the following new section:

SEC. 129. ACQUISITIONS MADE TO EVADE OR AVOID INCOME OR EXCESS PROFITS TAX.

(a) *Disallowance of deduction, credit, or allowance.* If (1) any person or persons acquire, on or after October 8, 1940, directly or indirectly, control of a corporation, or (2) any corporation acquires, on or after October 8, 1940, directly or indirectly, property of another corporation, not controlled, directly or indirectly, immediately prior to such acquisition, by such acquiring corporation or its stockholders, the basis of which property, in the hands of the acquiring corporation, is determined by reference to the basis in the hands of the transferor corporation, and the principal purpose for which such acquisition was made is evasion or avoidance of Federal income or excess profits tax by securing the benefit of a deduction, credit, or other allowance which such person or corporation would not otherwise enjoy, then such deduction, credit, or other allowance shall not be allowed. For the purposes of clauses (1) and (2), control means the ownership of stock possessing at least 50 per centum of the total combined voting power of all classes of stock entitled to vote or at least 50 per centum of the total value of shares of all classes of stock of the corporation.

(b) *Power of commissioner to allow deduction, etc., in part.* In any case to which subsection (a) is applicable the Commissioner is authorized—

(1) To allow as a deduction, credit, or allowance any part of any amount disallowed by such subsection, if he determines that such allowance will not result in the evasion or avoidance of Federal income and excess profits tax for which the acquisition was made; or

(2) To distribute, apportion, or allocate gross income, and distribute, apportion, or allocate the deductions, credits, or allowances the benefit of which was sought to be secured, between or among the corporations, or properties, or parts thereof, involved, and to allow such deductions, credits, or allowances so distributed, apportioned, or allocated, but to give effect to such allowance only to such extent as he determines will not result in the evasion or avoidance of Federal income and excess profits tax for which the acquisition was made; or

(3) To exercise his powers in part under paragraph (1) and in part under paragraph (2).

* * * * *

(c) *Taxable years to which applicable.* The amendments made by this section shall be effective with respect to taxable years beginning after December 31, 1943. The determination of the law applicable to prior taxable years shall be made as if this section had not been enacted and without inferences drawn from the fact that the amendment made by this section is not expressly made applicable to prior taxable years.

§ 29.129–1 *Meaning and use of terms.* As used in section 129 and in §§ 29.129–2 to 29.129–5, inclusive:

(a) The term "allowance" refers to anything in the internal revenue laws which has the effect of diminishing tax liability. The term includes, among other things, a deduction, a credit, an adjustment, or exemption, or an exclusion.

(b) The phrase "evasion or avoidance" is not limited to cases involving criminal penalties, or civil penalties for fraud.

(c) The phrase "Federal income or excess profits tax" refers to any Federal tax imposed by Congress upon an income base.

(d) The term "control" means the ownership of stock possessing at least 50 percent of the total combined voting power of all classes of stock entitled to vote, or at least 50 percent of the total value of shares of all classes of stock of the corporation. To "acquire, on or after October 8, 1940. . . . Control", it is not necessary that all of such stock be acquired on or after October 8, 1940. Thus, if A, on October 7, 1940 and at all times thereafter, owns 40 percent of the stock of Corporation X and acquires on October 8, 1940 an additional 10 percent of such stock, an acquisition within the meaning of such phrase is made by A on October 8, 1940. Similarly, if B, on October 7, 1940, owns certain assets and transfers on October 8, 1940 such assets to a newly organized Corporation Y in exchange for all the stock of Corporation Y, an acquisition within the meaning of such phrase is made by B on October 8, 1940. If, under the facts stated in the preceding sentence, B is a corporation, all of whose stock is owned by Corporation C, then an acquisition within the meaning of such phrase is also made by Corporation C on October 8, 1940, by the shareholders taken as a group on such date, and by any of such shareholders if such shareholders as a group own 50 percent of the stock of C on such date.

(e) The term "person" includes an individual, a trust, an estate, a partnership, a company, or a corporation.

§ 29.129–2 *Purpose and scope of section 129.* Section 129 is designed to prevent in the instances specified therein the use of the sections of the Internal Revenue Code providing deductions, credits, or allowances in evading or avoiding Federal income or excess profits taxes. See § 29.129–3.

Under the Code, an amount otherwise constituting a deduction, credit, or other allowance becomes unavailable as such under certain circumstances. Characteristic of such circumstances are those in which the effect of the deduction, credit, or other allowance would be to distort the liability of the particular taxpayer when the essential nature of the transaction or situation is examined in the light of the basic purpose or plan which the deduction, credit, or other allowance was designed by the Congress to effectuate. The distortion may be evidenced, for example, by the fact that the transaction was not undertaken for reasons germane to the conduct of the business of the taxpayer, by the unreal nature of the transaction such as its sham character, or by the unreal or unreasonable relation which the deduction, credit, or other allowance bears to the transaction. The principle of law making an amount unavailable as a deduction, credit, or other allowance in cases in which the effect of making an amount so available would be to distort the liability of the taxpayer, has been judicially recognized and applied in several cases. Included in these cases are *Gregory* v. *Helvering*, (1935) 293 U. S. 465; *Griffiths* v. *Helvering*, (1939) 303 U. S. 355; *Higgins* v. *Smith*, (1940) 308

U. S. 473; and *J. D. and A. B. Spreckels Co.* v. *Commissioner,* (1940) 41 B. T. A. 370. In order to give effect to such principle, but not in limitation thereof, several provisions of the Code, for example, section 24 (b) and (c) and section 130, specify with some particularity instances in which disallowance of the deduction, credit, or other allowance is required. Section 129 is also included in such provisions of the Code. The principle of law and the particular sections of the Code are not mutually exclusive and in appropriate circumstances they may operate together or they may operate separately.

§ 29.129–3 *Instances in which section 129 (a) disallows a deduction, credit, or other allowance.* Section 129 specifies two instances in which a deduction, credit, or other allowance is to be disallowed. These instances, described in (1) and (2) of section 129 (a), are those in which:

(a) Any person or persons acquire, directly or indirectly, on or after October 8, 1940, control of a corporation; and

(b) Any corporation acquires, directly or indirectly, on or after October 8, 1940, property of another corporation (not controlled, directly or indirectly, immediately prior to such acquisition by such acquiring corporation or its stockholders), the basis of which property in the hands of the acquiring corporation is a substituted basis.

In either instance the principal purpose for which the acquisition was made must have been the evasion or avoidance of Federal income or excess profits tax by securing the benefit of a deduction, credit, or other allowance which such person or corporation would not otherwise enjoy. The principal purpose actuating the acquisition must have been to secure the benefit which such person or persons or corporation would not otherwise enjoy. If this requirement is satisfied, it is immaterial by what method or by what conjunction of events the benefit was sought. If the purpose to evade or avoid Federal income or excess profits tax exceeds in importance any other purpose, it is the principal purpose. This does not mean that only those acquisitions fall within the provisions of section 129 which would not have been made if the evasion or avoidance purpose was not present. The determination of the purpose for which an acquisition was made requires a scrutiny of the entire circumstances in which the transaction or course of conduct occurred, in connection with the tax result claimed to arise therefrom.

If the requisite acquisition and purpose exist, among the transactions within (1) of section 129 (a) are the following:

(1) A corporation (or the interest controlling such a corporation) with large profits acquires control of another corporation with current, past, or prospective credits, deductions, net operating losses, unused excess profits credits, or other allowances and the acquisition is followed by such transfers or other action as is necessary to bring the deduction, credit, or other allowance into conjunction with the income; or

(2) A corporation with large profits transfers the assets of each of its branches or departments to newly organized corporations in order to secure the benefit of the exemption provided in section 710 (b) (1); or

(3) A corporation with high earning assets transfers them to a newly organized subsidiary retaining assets likely to produce losses or to be diposed of at a loss for the purpose of securing refunds through a utilization of the unused excess profits carry-back or the net operating loss carry-back.

If the requisite acquisition and purpose exist, among the transactions within (2) of section 129 (a) is the following:

A corporation acquires property having in its hands a substituted basis which is materially greater than its fair market value at the time of such acquisition in order to secure a larger excess profits credit or to utilize the property to create tax-reducing losses.

§ 29.129–4 *Power of Commissioner to allocate deduction, credit, or allowance in part.* The Commissioner is authorized by subsection (b) of section 129 to allow a part of the amount disallowed by section 129 (a), but he may allow such part only if and to the extent that he determines that the amount allowed will not result in the evasion or avoidance of Federal income and excess profits tax for which the acquisition was made. The Commissioner is also authorized to use other methods to give effect to part of the amount disallowed under subsection (a) of section 129 but only to such extent as he determines will not result in the evasion or avoidance of Federal income and excess profits tax for which the acquisition was made. Whenever appropriate to give proper effect to the deduction, credit, or other allowance, or such part of it which may be allowed, this authority includes the distribution, apportionment, or allocation of both the gross income and the deductions, credits, or other allowances the benefit of which was sought, between or among the corporations, or properties, or parts thereof, involved, and includes the disallowance of any such deduction, credit, or other allowance to any of the taxpayers involved.

§ 29.129–5 *Taxable years to which applicable.* The provisions of section 129 apply to taxable years beginning after December 31, 1943. A deduction, credit, or other allowance which would be disallowed by section 129 if that section were applicable to taxable years beginning prior to January 1, 1944 is nevertheless disallowed if its disallowance is required under any applicable law or rule of law.

PAR. 2. There is inserted immediately preceding § 29.45–1 the following:

SEC. 128. ACQUISITIONS TO AVOID INCOME OR EXCESS PROFITS TAX. (Revenue Act of 1943.)

* * * * * *

(b) *Technical amendment.* Section 45 relating to allocation of income and deductions) is amended by striking out "gross income or deductions" and inserting in lieu thereof "gross income, deductions, credits, or allowances".

(c) *Taxable years to which applicable.* The amendments made by this section shall be effective with respect to taxable years beginning after December 31, 1943. The determination of the law applicable to prior taxable years shall be made as if this section had not been enacted and without inferences drawn from the fact that the amendment made by this section is not expressly made applicable to prior taxable years.

PAR. 3. Section 29.45–1 is amended as follows:

(A) By amending the last sentence of paragraph (a) to read as follows:

It does not mean the income, the deductions, the credits, the allowances, or the item or element of income, deductions, credits, or allowances, resulting to the controlled taxpayer by reason of the particular contract, transaction, or arrangement, the controlled taxpayer, or the interests controlling it, chose to make (even though such contract, transaction, or arrangement be legally binding upon the parties thereto).

(B) By striking the words "gross income or deductions," from the third sentence of the first paragraph of paragraph (b) and inserting in lieu thereof the following: "gross income, deductions, credits, or allowances,".

(C) By amending the second sentence of the third paragraph of paragraph (b) to read as follows:

It is not intended (except in the case of the computation of consolidated net income under a consolidated return) to effect in any case such a distribution, apportionment, or allocation of gross income, deductions, credits, or allowances, or any item of gross income, deductions, credits, or allowances, as would produce a result equivalent to a computation of consolidated net income under section 141.

(D) By striking the last three words "income or deductions" from the second sentence of the first paragraph of paragraph (c) and inserting in lieu thereof the following: "income, deductions, credits, or allowances".

(Sec. 62, I.R.C. (53 Stat. 32; 26 U.S.C. 62); sec. 128, Revenue Act of 1943 (Pub. Law 235, 78th Cong.))

[SEAL] GEO. J. SCHOENEMAN,
Acting Commissioner of Internal Revenue.

Approved: December 29, 1944.

JOSEPH J. O'CONNELL, Jr.,
Acting Secretary of the Treasury.

[F. R. Doc. 44–19874; Filed, Dec. 30, 1944; 4:25 p. m.]

TITLE 30—MINERAL RESOURCES

Chapter VI—Solid Fuels Administration for War

PART 602—GENERAL ORDERS AND DIRECTIVES

DIRECTION TO ALL PERSONS SHIPPING COAL PRODUCED IN DISTRICTS 1, 2, 3, 4 AND 6

Because the production of coal in Districts 1, 2, 3, 4 and 6 during January

1945 will not be sufficient to meet all commitments made by shippers of such coal, it is necessary, pursuant to SFAW Regulation No. 1, to issue the following direction:

Any shipper of coal produced in Districts 1, 2, 3, 4 and 6 who is unable to meet in full his January 1945 commitments for such coal is hereby directed to reduce, on a pro rata basis, to the extent necessary to meet his January 1945 commitments to industrial consumers having less than 40 days' supply and to retail dealers, his shipments during January 1945 to those industrial consumers who have 40 or more days' supply. However, in no event shall shipments to any such industrial consumer having 40 or more days' supply be reduced to an amount which is below 60 per cent of the shipper's commitment for January 1945 delivery to such consumer.

If, after arranging to reduce his shipments as above directed, any shipper of coal produced in Districts 1, 2, 3, 4 and 6 still will not have sufficient coal to meet his January 1945 commitments, such shipper shall then reduce, on a pro rata basis, to the extent necessary to meet his January 1945 commitments to industrial consumers having less than 30 days' supply and to retail dealers, his shipments during January 1945 to industrial consumers having 30 to 39 days' supply. However, in no event shall shipments to any such industrial consumer having 30 to 39 days' supply be reduced to an amount which is below 75 per cent of the shipper's commitment for January 1945 delivery to such consumer.

If, after arranging to reduce his shipments as above directed, any such shipper still will not have sufficient coal to meet his January 1945 commitments, such shipper shall then reduce, on a pro rata basis, to the extent necessary to meet his January 1945 commitments to industrial consumers having less than 20 days' supply and to retail dealers, his shipments during January 1945 to industrial consumers having 20 to 29 days' supply. However, in no event shall shipments to any such industrial consumer having 20 to 29 days' supply be reduced to an amount which is below 90 per cent of the shipper's commitment for January 1945 delivery to such consumer.

If the tonnage made available by such reductions is insufficient to fulfill all January 1945 commitments to industrial consumers having less than 20 days' supply and to retail dealers, shippers shall, in so far as practicable, prorate the available tonnage among such purchasers, but in no event shall this result in a shipper supplying to any such industrial consumer more than 100 per cent of his January 1945 consumption requirements.

This direction shall apply only to shippers unable to meet in full their commitments for January 1945. Shippers who are able to meet their commitments and who have additional coal may dispose of such coal in accordance with the provisions of SFAW Regulation No. 23 applicable to surplus coal.

This direction shall become effective immediately and shall expire January 31, 1945.

(E. O. 9332, 8 F.R. 5355; E. O. 9125, 7 F.R. 2719; Sec. 2 (a), 54 Stat. 676, as amended by 55 Stat. 236 and 56 Stat. 176)

Issued this 30th day of December 1944.

C. J. POTTER,
Deputy Solid Fuels Administrator for War.

[F. R. Doc. 45-7; Filed, Jan. 1, 1945; 11:21 a. m.]

TITLE 32—NATIONAL DEFENSE

Chapter VIII—Foreign Economic Administration

Subchapter B—Export Control

[Amdt. 273]

PART 802—GENERAL LICENSES

GENERAL LICENSES FOR MAIL SHIPMENT TO CERTAIN DESTINATIONS

Section 802.30 General License *"G-Post"* is hereby amended in the following particulars:

Paragraph (d) of said § 802.30 is hereby amended by deleting the value limits specified for each of the commodities set forth below and substituting therefor the respective value limits specified opposite each commodity in the following list:

Commodity and Department of Commerce Number	*Value limits*
Leather manufactures:	
Boots and shoes (include athletic and sporting):	
Men's:	
McKay sewed, 0645.10	1
Welt, 0645.30	1
Stitchdown, 0645.40	1
Other, 0645.90	1
Youth's and boys', 0646.00	1
Women's and misses':	
McKay sewed, 0647.10	1
Turn or turned, 0647.20	1
Welt, 0647.30	1
Stitchdown, 0647.40	1
With cemented soles (compo, argo, stuck-on, etc.), 0647.50	1
Other, 0647.90	1
Infants' and children's, 0648.00	1
Cotton manufactures:	
Knit goods (report knit headwear in 3957.00):	
Hosiery:	
Women's, 3093.00	1
Children's, 3094.00	1
Men's, 3095.00	1
Underwear:	
Men's, 3096.05	1
Boys', 3096.98	1
Women's and children's, 3097.00	1
Nightwear, knit, women's and children's (include balbriggan pajamas and Dentons), 3098.00	1
Outerwear:	
Men's sweaters, jersey pullovers, and sweatshirts, 3099.15	1
Boys' sweaters, jersey pullovers, and sweatshirts, 3099.19	1
Women's and children's sweaters and shawls, 3099.50	1
Other men's knit apparel, n. e. s. (include polo shirts), 3099.95	1
Other knit apparel, n. e. s. (include knit dresses), 3099.98	1
Garments of woven fabrics:	
Women's dresses and ensembles (include eyelet, velveteen and lace) (one, two, and three pieces as one unit), 3122.00	1
Women's and children's underwear and nightwear, not knit (include diapers), 3124.00	1
Rayon, nylon, and other synthetic textiles:	
Piece goods, wholly or chiefly rayon and other synthetic fibers:	
Knit fabric in the piece, 3848.00	1
Woven filament yarn fabrics, n. e. s. (include fabrics of nylon and glass fibers):	
Printed (pounds), 3849.30	1
Printed (quantity only), 3849.31	1
Other (include greige, white piece-dyed, and yarn-dyed fabrics (pounds), 3849.50	1
Other (include greige, white, piece-dyed, and yarn-dyed fabrics) (quantity only), 3849.51	1
Woven spun rayon fabrics, n. e. s. (include fabrics of casein and other protein fibers):	
Printed (pound), 3849.60	1
Printed (quantity only), 3849.61	1
Other (include greige, white, piece-dyed and yarn-dyed fabrics) (pounds), 3849.70	1
Other (include greige, white, piece-dyed and yarn-dyed fabrics) (quantity only), 3849.71	1

Commodity and Department of Commerce Number	*Value limits*
Rayon, nylon, and other synthetic textiles—Continued.	
Dresses, skirts, blouses, and other outerwear for women and children:	
Not knit or crocheted (one, two, and three piece ensembles as one unit) (include woven bathing suits), 3852.00	1
Knit or crocheted dresses and ensembles, 3853.10	1
Other knit outerwear (include crocheted shawls, sweaters, and gloves of knit rayon), 3853.20	1
Hosiery:	
Women's and children's: Synthetic textiles other than nylon, 3854.90	1
Men's socks, 3856.00	1
Knit underwear, 3857.10	1
Woven underwear, 3857.20	1
Sleeping and lounging garments, knit or woven (include pajamas, gowns, robes and kimonos) (specify whether knit or woven), 3857.70	1
Ribbons (include woven labels), 3858.10	1
Braids, fringes and narrow trimmings (report hat braids in 3940.00):	
Rayon, 3858.55	1
Other synthetic textiles, 3858.58	1
Other synthetic textile manufactures (include men's outerwear, knit or woven) (specify whether knit or woven), 3859.00	1
Iron and steel advance manufactures:	
Cutlery and parts, other (include cutlery—sharpening devices, can openers and machetes), 6119.00:	
Straight razors, 6119.00	1
Other cutlery and parts, 6119.00	25
Miscellaneous office supplies:	
Fountain and stylographic pens:	
Of plastic materials (cellulose acetate, nitrocellulose and synthetic resins), 9309.00	1
Of other materials, 9310.00	1

This amendment shall be effective on January 5, 1945 except that any of the above commodities mailed prior to the effective date may be exported under the previous general license provisions.

(Sec. 6, 54 Stat. 714; Pub. Law 75, 77th Cong.; Pub. Law 238, 77th Cong.; Pub. Law 397, 78th Cong.; E.O. 9361, 8 F.R. 9861; Order No. 1, 8 F.R. 9938; E.O. 9380, 8 F.R. 13081; Delegation of Authority No. 20, 8 F.R. 16235; Delegation of Authority No. 21, 8 F.R. 16320)

Dated: December 27, 1944.

S. H. LEBENSBURGER,
Director,
Requirements and Supply Branch,
Bureau of Supplies.

[F. R. Doc. 44-19785; Filed, Dec. 29, 1944; 12:24 p. m.]

[Amdt. 274]

PART 804—INDIVIDUAL LICENSES

APPLICATIONS TO EXPORT COTTON AND RAYON REMNANTS

Part 804 (Individual Licenses) is hereby amended in the following particulars:

Section 804.7 *Special provisions concerning applications to export certain commodities* is hereby amended by adding thereto paragraph (g) as follows:

(g) *Cotton and rayon remnants.* (1) The remnants and mill ends classified under Schedule B No. 3849.90 include only those remnants and mill ends made wholly or chiefly of rayon and other synthetic fabrics which are sold by the pound and which (i) are less than ten (10) yards in length and (ii) have been unavoidably created in the normal course of manufacturing or processing.

(2) The remnants and mill ends classified under Schedule B No. 3089.50 include only cotton remnants and mill ends sold by the pound and which (i) are less than ten (10) yards in length and (ii) have been unavoidably created in the normal course of manufacturing or processing.

(3) Cotton and rayon remnants or mill ends which have been sewn together into pieces longer than ten (10) yards may not be classified as remnants under Schedule B No. 3849.90 or under Schedule B No. 3089.50 but should be classified under the appropriate Schedule B number for cotton piece goods or rayon fabrics.

(4) The exportation of cotton or rayon remnants and mill ends classified under Schedule B No. 3849.90 or Schedule B No. 3089.50 in any export license heretofore or hereafter issued is hereby prohibited unless the merchandise presented for export conforms to the foregoing provisions of this paragraph.

(Sec. 6, 54 Stat. 714; Pub. Law 75, 77th Cong.; Pub. Law 238, 77th Cong.; Pub. Law 397, 78th Cong.; E.O. 9361, 8 F.R. 9861; Order No. 1, 8 F.R. 9938; E.O. 9380, 8 F.R. 13081; Delegation of Authority No. 20, 8 F.R. 16235; Delegation of Authority No. 21, 8 F.R. 16320)

Dated: December 27, 1944.

S. H. LEBENSBURGER,
Director,
Requirements and Supply Branch,
Bureau of Supplies.

[F. R. Doc. 44-19786; Filed, Dec. 29, 1944; 12:24 p. m.]

Chapter IX—War Production Board

AUTHORITY: Regulations in this chapter, unless otherwise noted at the end of documents affected, issued under sec. 2 (a), 54 Stat. 676, as amended by 55 Stat. 236 and 56 Stat. 177; E.O. 9024, 7 F.R. 329; E.O. 9040, 7 F.R. 527; E.O. 9125, 7 F.R. 2719; W.P.B. Reg. 1 as amended Dec. 31, 1943, 9 F.R. 64.

PART 965—IRON AND STEEL SCRAP

[General Preference Order M-24, Direction 1]

RESTRICTIONS ON ACCEPTANCE OF CERTAIN GRADES OF SCRAP BY BASIC OPEN HEARTH STEEL PRODUCERS

The following direction is issued pursuant to General Preference Order M-24:

(a) *What this direction does.* A shortage has developed in the supply of acid open hearth, electric furnace and foundry grades of carbon-steel scrap. In order to make sufficient quantities available for war production where it is essential, it is necessary to channel these grades of scrap into the hands of acid open hearth or electric furnace steel makers, and iron and steel foundries.

(b) *Restrictions on acceptance by basic open hearth steel makers.* No consumers shall accept any shipment of the following grades of carbon steel scrap for use in basic open hearth furnaces unless specifically authorized in writing by the War Production Board; specific authorization to accept the following grades of carbon steel scrap for consumption in basic open hearth furnaces may be granted whenever available supplies, in the opinion of the War Production Board, are sufficient to meet the requirements for other types of furnaces, or where particular circumstances necessitate the use of such grades of scrap in basic open hearth furnaces in the interest of war production.

Requests for such authorizations should be addressed to Scrap Section, Steel Division, War Production Board, Washington 25, D. C.

1. Billet, Bloom & Forge Crops—OPA Item 13
2. Bar Crops & Plate Scrap—OPA Item 14
3. Cast Steel—OPA Item 15
4. Punchings & Plate Scrap—OPA Item 16
5. Electric Furnace Bundles—OPA Item 17
6. Cut Structural & Plate Scrap 3 ft. and under—OPA Item 18
7. Cut Structural & Plate Scrap 2 ft. and under—OPA Item 19
8. Cut Structural & Plate Scrap 1 ft. and under—OPA Item 20
9. Two feet Foundry Steel—OPA Item 22
10. One Foot Foundry Steel—OPA Item 23
11. Springs and Crankshafts—OPA Item 24

(c) *Exception.* Material which is already in transit to a basic open hearth furnace on the effective date of this direction may be delivered and accepted.

Issued this 30th day of December 1944.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 44-19809; Filed, Dec. 30, 1944; 11:31 a. m.]

PART 1001—TIN

[General Preference Order M-43, as Amended Dec. 30, 1944]

The fulfillment of requirements for the defense of the United States has created a shortage in the supply of tin for defense, for private account and for export; and the following order is deemed necessary and appropriate in the public interest and to promote the national defense:

§ 1001.1 *General Preference Order M-43*—(a) *Applicability of regulations.* This order and all transactions affected thereby are subject to all applicable regulations of the War Production Board, as amended from time to time.

(b) *Applicability of order.* The prohibitions and restrictions contained in this order shall apply to the use of material in all items or articles hereafter manufactured irrespective of whether such items or articles are manufactured pursuant to a contract made prior or subsequent to January 10, 1944, or pursuant to a contract supported by an allotment symbol or a preference rating. Insofar as any other order of the War Production Board may have the effect of limiting or curtailing to a greater extent than herein provided the use of tin in the production of any item or article, the limitations of such other order shall be observed.

(c) *Definitions.* For the purposes of this order:

(1) "Tin" means and includes both pig tin and secondary tin.

(2) "Pig tin" means metal containing 98% or more by weight of the element tin, in shapes current in the trade (including anodes, small bars, and ingots) produced from ores, residues or scrap.

(3) "Secondary tin" means any material (except tin plate and terne plate as those terms are defined in Schedule VI) which contains less than 98% but not less than 1.5% by weight of the element tin.

(4) "Manufacture" means to fabricate, assemble, melt, cast, extrude, roll, turn, spin, produce, coat, or process in any way, but does not include the processing of tin ore, concentrates, residues or scrap into metallic tin.

(5) "Inventory" of a person includes the inventory of affiliates and subsidiaries of such person, and the inventory of others where such inventory is under the control of or under common control with, or available for the use of such person.

(6) "Implements of war" means combat end-products, complete for tactical operations (including, but not limited to, aircraft, ammunition, armaments, weapons, ships, tanks, military vehicles and radio and radar equipment), and any parts, assemblies or materials to be incorporated in any of the foregoing items. This term does not include facilities or equipment used to manufacture the foregoing items.

(7) "Base period" means the corresponding calendar quarter of 1940.

(8) "Distributor" means any person regularly engaged in the business of buying and selling tin, and includes warehousemen and jobbers.

(9) "Person" means any individual, partnership, association, business trust, corporation, governmental corporation or agency, or any organized group of persons, whether incorporated or not.

(d) *General restrictions on use of tin.* (1) No product or article or part thereof shall be manufactured of pig tin if it is possible to use secondary tin for such purpose.

(2) No tin in any form (including solder containing tin) shall be used in the manufacture of any item or in any process appearing on List A of this order except as indicated; nor shall tin be used for any purpose except to manufacture the items or for the purposes listed in Schedule I, II, III, IV, V, or VI of this order, and then, only within the limitations and restrictions specified in Schedule I, II, III, IV, V or VI with respect to such item or purpose.

(e) *Restrictions on the use of certain tin products.* Except with the specific permission in writing of the War Production Board granted pursuant to appeal under paragraph (k) no person shall use any of the tin-bearing products on List B of this order in the manufacture or treating of any other product or article; *Provided,* That when any such tin-bearing product is listed in Schedule I, II, III, IV, V or VI it may be used for the purposes for which it is permitted to be manufactured as specified in Schedule I, II, III, IV, V or VI.

(f) *Restrictions on deliveries.* (1) No person shall deliver or accept delivery of pig tin without the specific authorization in writing of the War Production Board; *Provided, however,* That in the absence of a contrary direction by the War Production Board, pig tin may be delivered without specific authorization:

(i) To the Metals Reserve Company or to any other corporation organized under section 5(d) of the Reconstruction Finance Corporation Act as amended (15 U. S. C., sec. 606 (b)), or to any duly authorized agent of any such corporation.

(ii) By any distributor in lots of three long tons or less up to but not exceeding a total of five long tons to any one customer in the same calendar month; *Provided,* That the aggregate of such deliveries which any person may receive from all distributors pursuant to the authority of this paragraph shall in no event exceed five long tons in any calendar month; and provided further, that any person seeking such a delivery shall, at the time of placing his purchase order, file with the distributor a statement substantially in the following form, signed manually or as provided in Priorities Regulation No. 7 by an official duly authorized for such purpose:

The undersigned hereby certifies:

(a) That no allocation of pig tin has been made to the undersigned by the War Production Board during the calendar month in which delivery of the pig tin covered by the accompanying purchase order is specified;

(b) That such pig tin if delivered will not cause the undersigned's total receipts of pig tin from all distributors during the same calendar month pursuant to the authorization of paragraph (f) of General Preference Order M-43, as amended, to exceed five long tons; and

(c) That such pig tin will not be used or disposed of by the undersigned in violation of any order or regulation of the War Production Board.

(Name of purchaser)

By ---
(Duly authorized official)

(2) On or before the 10th day of each calendar month, each distributor shall report to the War Production Board in such form and detail as said Board may from time to time prescribe, (subject to the approval of the Bureau of the Budget pursuant to the Federal Reports Act of 1942) his transactions in all pig tin during the previous month.

(g) *Allocations.* The War Production Board will from time to time allocate the supply of pig tin, including all pig tin released by the Metals Reserve Company, and issue specific directions as to the source, destination, and the amount of pig tin to be delivered or acquired. The War Production Board may also specifically direct the purposes and end products for which any person may convert, process or fabricate pig tin allocated to him.

(h) *Applications for, and reports of pig tin.* Application for allocations of pig tin or for specific authorization to accept delivery thereof under paragraph (f) shall be made to the War Production Board not later than the 20th day of the month next preceding the month in which delivery is desired, on Form WPB-412 or such other form as the War Production Board may from time to time prescribe. Any person who on the first day of a calendar month has in his possession or under his control two long tons or more of pig tin or who used during the preceding calendar month, 3,000 pounds or more of pig tin, shall, not later than the 20th day of such month, report to the War Production Board on Form WPB-412 in accordance with the instructions accompanying such form, regardless of whether or not he seeks an allocation of pig tin or specific authorization to accept delivery thereof during the next succeeding month.

(i) (1) *Prohibitions against sales or deliveries with knowledge of intended misuse.* Notwithstanding the authorization by the War Production Board of a sale or delivery of tin, no person shall sell or deliver any tin or tin-bearing material or product thereof in the form of raw materials, semi-processed materials, finished parts or sub-assemblies to any person if he knows or has reason to believe such material or any product thereof is to be used in violation of the terms of this order. A supplier may rely upon the written statement of the customer seeking delivery of any such material, as to the purposes for which it will be used, unless the supplier knows or has reason to believe such statement to be false, and any such statement shall constitute on the part of the person mak-

ing the same, a representation to the War Production Board within the meaning of section 35 (A) of the United States Criminal Code, 18 U. S. C. Sec. 80.

(2) *Prohibitions on purchases or sales of certain articles containing tin on List A.* The use of tin in the manufacture of articles on List A marked with an asterisk has been prohibited since April 30, 1942. After December 30, 1944, no person, for the purpose of resale, shall buy or receive from a manufacturer any new articles of the kinds on List A marked with an asterisk which contain tin in any form other than solder used for joining purposes. After February 28, 1945, no person shall sell or deliver any new articles of the kinds on List A marked with an asterisk which contain tin in any form other than solder used for joining purposes, except as authorized in writing by the War Production Board. A person who wishes to secure such authorization shall file by letter in triplicate an inventory report of all new articles of the kinds on List A marked with an asterisk which contain tin in any form other than solder used for joining purposes. For each group of items on List A marked with an asterisk which contain tin in any form other than solder used for joining purposes, the letter shall state the quantities owned by him or in his possession on March 1, 1945, the names and addresses of the sellers from whom the purchases were made, and the date of the purchases. Authorizations will ordinarily be granted except where it appears that the articles were obtained in violation of this paragraph (i) (2). "New article" for the purpose of paragraph (i) (2) means an article which has not been used by an ultimate consumer.

(j) *Limitation on inventories.* No person shall receive delivery of tin, or products thereof, in the form of raw materials, semi-processed materials, finished parts or sub-assemblies nor shall he put into process any raw material, in quantities which in either case shall result in an inventory of such raw, semi-processed or finished material in excess of a minimum practicable working inventory, taking into consideration the limitations placed upon the production of tin products by this order. In the absence of special permission to acquire or hold a greater supply of pig tin, forty-five days' inventory of such tin shall, for the purpose of this order, be deemed a practicable working inventory for any person except a manufacturer of tin plate as tin plate is defined in Schedule VI, as from time to time amended. Application for such special permission shall be made by letter to the War Production Board setting forth fully the facts upon which the applicant relies.

(k) *Appeals and communications.* Any appeal from the provisions of this order shall be made by filing a letter, referring to the particular provision appealed from and stating fully the grounds of the appeal. Appeals, reports and all communications concerning this order shall, unless otherwise directed, be addressed to the War Production Board, Tin and Lead Division, Washington 25, D. C., reference: M-43.

(l) *Violations.* Any person who wilfully violates any provision of this order, or who, in connection with this order, wilfully conceals a material fact or furnishes false information to any department or agency of the United States is guilty of a crime, and upon conviction may be punished by fine or imprisonment. In addition, any such person may be prohibited from making or obtaining further deliveries of, or from processing or using, material under priority control and may be deprived of priorities assistance.

Issued this 30th day of December 1944.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

LIST A

Pursuant to paragraph (d) (2) of the foregoing order, the use of tin in any form, including semi-finished and finished products, in the manufacture of items and for the purposes listed below is prohibited except as indicated; prohibitions against sales or purchases of the articles marked with an asterisk are set forth in paragraph (i) (2) of the order:

*1. Advertising specialties.
*2. Art objects.
3. Automobile body solder, or any similar material commonly used as a filler or smoother for automobile or truck bodies or fenders except as permitted in Schedule II, paragraph (8) (a).
4. Band and other musical instruments (except as permitted in Schedule I under the item "pipe organs", paragraph 11).
*5. Britannia metal, pewter metal or other similar tin bearing alloy.
6. Broom wire.
*7. Buckles.
*8. Buttons.
9. Chimes and bells.
*10. Emblems and insignia.
11. Fasteners: eyelets, spiral binders, office and industrial staples, book match clips, paper clips, slide fasteners, dress hooks, snap fasteners, and other clothing fasteners.
12. Foil (except as permitted in Schedule I under the item "foil", paragraph 4).
13. Zinc galvanizing.
*14. Household furnishings and equipment.
*15. Jewelry.
16. Kitchen equipment (including cutlery and tableware), except as permitted in Schedule I, paragraphs 6 and 15.
*17. Novelties, souvenirs and trophies.
*18. Ornaments and ornamental fittings.
19. Plating or coating for decorative purposes.
20. Powder (decorative).
21. Refrigerator trays and shelves—all types.
22. Seals and labels.
23. Slot, game and vending machines.
24. Coated paper.
25. Tin oxide and other tin chemicals (except as permitted in Schedule I, paragraph 18).
*26. Toys and games.

LIST B

The following tin-bearing products shall not be used in the manufacture or treating of any other products except in accordance with the provisions of paragraph (e) of the foregoing order:

1. Automobile body solder or any similar material containing tin, commonly used as a filler or smoother for automobile or truck bodies or fenders.
2. Tin oxide and other tin chemicals (except as permitted in Schedule I, paragraph 18).
3. Solder containing more than 30% tin by weight.
4. Babbitt metal or similar alloys used as babbitt containing more than 12% by weight of tin.
5. Britannia metal, pewter metal or other similar tin-bearing alloy.
6. Foil containing more than 1% tin by weight.
7. Copper-base alloy containing more than 2% tin by weight.

SCHEDULES

Pursuant to the foregoing order, tin may be used only in the production of the items and for the purposes set forth in these Schedules, subject to any limitations, restrictions or conditions specified with respect to any such items or purpose and then, only to the extent that substitution of either a less critical material or one of lesser tin content is impracticable.

The conditions, restrictions and limitations set forth in these Schedules with respect to any listed item or purpose shall apply to the manufacture of "Implements of War" produced for the Army or Navy of the United States, U. S. Maritime Commission or the War Shipping Administration, except where the use of tin in the grade and to the extent employed is required either by the latest applicable specifications, on drawings, or by letter or contract of the government service or agency for which the same are being produced.

SCHEDULE I—MISCELLANEOUS

1. *Detonators and blasting caps (including electric blasting caps).* This item includes all necessary parts and accessories but is limited to detonators and blasting caps which are to be used in mining, quarrying, or oil drilling operations. Necessary materials to be incorporated in such detonators or blasting caps shall be exempt from the limitations, conditions and restrictions specified in this schedule with respect to any such material.

2. *Tin plate, terne plate, and terne metal.* Tin plate, terne plate and terne metal, as respectively defined in Schedule VI of this order, may be manufactured as permitted under the provisions of said Schedule VI. Terne metal, however, may be manufactured from secondary tin only.

3. *Collapsible tubes.* The use of tin in the manufacture of collapsible tubes is permitted subject to the limitations and restrictions of Conservation Order M-115, as amended from time to time.

4. *Foil.* In the manufacture of foil the tin content shall be limited as follows, according to the purposes for which it is to be used:

(i) Electrotypers foil—not more than 16% tin by weight.

(ii) Dental foil—not more than 30% tin by weight.

(iii) Foil to be used in condensers—not more than 4½% tin by weight.

(iv) Soft babbit foil for the preparation of industrial metallic packing—not more than 1.5% tin by weight.

(v) Foil to be used in aircraft magnetos—not more than 50% tin by weight.

The quantity of tin which any person may use in the manufacture of foil during any calendar quarter shall be limited to 25% of the quantity used by him in the manufacture of foil during the base period.

5. *Dairy equipment.* Tin may be used to coat fluid milk shipping containers which are manufactured within the restrictions and in accordance with the provisions of Conservation Order M-200. Tin may be used to manufacture dairy equipment other than such fluid milk shipping containers, but the total quantity used by any person in the manufacture of such other dairy equipment during any calendar quarter, shall be limited to the quantity used by him for such purposes during the base period. Any dairy equipment may be retinned, *Provided only,* That the amount of tin which any retinner may use during any calendar quarter, for the retinning of dairy equipment, shall be limited to 150% of the quantity used by him for such purposes during the base period.

6. Kitchen, galley and mess equipment for the Army or Navy of the United States, the United States Maritime Commission, the War Shipping Administration, the Forest Service of the United States Department of Agriculture or the Veterans Administration. Tin may be used to coat the foregoing equipment excluding flat ware, to the extent required by the applicable specifications of the service or agency to which such equipment is to be delivered.

7. *Wire—Coating.* Tin or tin alloys may be prepared and used for coating wire only as follows and then, only when specified:

(a) *For copper wire.* There shall be no limitation upon the tin content of the coating alloy when the copper wire to be coated therewith is of a size of .0320" nominal diameter or finer. If the wire to be coated is of size larger than .0320" nominal diameter, the tin content of the coating alloy shall be limited to 12% tin by weight.

(b) *For steel wire.* (i) To be used as armature binding wire.

(ii) To be used in the manufacture of equipment for the production of textiles.

(iii) To be used in the packaging or marking of meat where the wire comes into actual contact with the meat.

(iv) In the liquor finishing process of fine steel bright wire.

8. *Foundry chaplets—Coating.* Alloys containing not more than 5% of tin by weight may be manufactured and used for coating foundry chaplets. Tin in no other form may be used for such coating, except as permitted under Schedule VI, as amended.

9. *Printing plates and type metal* for use by the printing, publishing and related service industries. Secondary tin only may be used in the manufacture of such plates and type metal. The quantity of secondary tin which any person may use in the manufacture of such plates and type metal during any calendar quarter, shall be limited to 75% of the quantity of tin used by him for such purposes during the base period.

10. *Dental amalgam alloys.* Tin may be used in the manufacture of dental amalgam alloys but the tin content of any such alloy shall be limited to 30% tin by weight.

11. *Pipe organs for religious and educational institutions.* Tin may be used only in the repair and maintenance of such organs and only where and to the extent that the substitution of a less critical material is impossible.

12. Bolster metal for use in the manufacture of cutlery and surgical instruments for the Army or Navy of the United States, the United States Maritime Commission, the War Shipping Administration or the Veterans Administration. The tin content of such bolster metal shall not exceed 10% by weight and shall be derived from secondary tin only.

13. *Fusible alloys and dry pipe valve seat rings.* Tin may be used in the manufacture of fusible alloys and dry pipe valve seat rings to the extent required to meet performance specifications with respect to the operation of the product in which such alloy is to be contained.

14. *Lead-base alloys for coating sheet, tube or wire.* Lead-base alloys containing tin may be manufactured and used to coat steel sheet, steel tubes or steel wire provided the tin content of any such alloy does not exceed 2.5% by weight and is not derived from pig tin.

15. *Equipment for preparing and handling food.* In addition to the purposes specified in item (5) of this schedule with respect to dairy products, tin may be used in the manufacture or repair of the following types of equipment, but only to the extent herein indicated:

(i) To coat or to retin articles of equipment used in the processing or handling of meat in the meat-packing industry, to the extent that any such articles come into actual contact with meat. The equipment intended to be covered by this provision includes, but is not limited to: bacon combs, hangers, metal molds, shovels, forks and scoops for handling sausage and cooking utensils.

(ii) To coat or retin equipment used in the processing or cooking of any food, but only such equipment as actually comes into contact with food.

16. Tin pipe and sheet tin for lining for use in the repair or maintenance of beverage dispensing units and parts thereof. Tin pipe and sheet tin may be manufactured only for use in the repair or maintenance of beverage dispensing units and parts thereof, provided that any customer for whom such pipe or sheet tin is manufactured shall return to the manufacturer a quantity of used pipe or scrap tin equal in tin content to that of the new pipe or sheet tin delivered to him.

17. *Descaling of metal castings.* Tin may be used in descaling of metal castings to the extent specifically authorized by the War Production Board upon application made to it by letter.

18. *Tin and tin chemicals.* Pig tin may be reprocessed for use as a reagent and in the manufacture of tin chemicals for use as reagents, for medicinal purposes and also for use in the electrolytic plating process, where tin plating is permitted.

Schedule II—Solders

(a) No manufacturer or wholesale distributor of solder shall deliver any solder to any wholesale distributor of solder, and no wholesale distributor of solder shall accept delivery from a manufacturer or another wholesale distributor, unless the wholesale distributor shall have furnished the manufacturer or other wholesale distributor with a statement on his purchase order to the effect that he will not re-sell such solder to any user unless he has received the certificate from the user called for by this order; and no manufacturer or wholesale distributor of solder shall deliver any solder to any user, and no user shall accept delivery of any solder from any manufacturer or wholesale distributor, unless the user shall have furnished the manufacturer or wholesale distributor with the following certificate.

The undersigned purchaser certifies, subject to the penalties of section 35 (A) of the United States Criminal Code, to the seller and to the War Production Board that the tin contained in the material covered by this order shall be used solely for the purpose listed in schedule ____ section ____ of General Preference Order M-43, or is to be incorporated in an "Implement of War" and the tin content of the material has been definitely specified.

Any purchaser of solder for resale at the retail level may purchase this solder without certification to the manufacturer or wholesaler provided the solder so purchased contains not more than 30% tin by weight, and further provided that the solder shall be in solid or cored wire form not to exceed 5/32" in diameter.

(b) In the manufacture of solder, the tin content by weight shall be limited as follows, according to the purpose for which it is to be used:

1. Manufacture of all cellular type radiators—solder per radiator shall average not more than 21% tin by weight.

2. Manufacture of all fin and tube type radiators for military and civilian use—solder per radiator shall average not more than 32% tin by weight.

3. Solder containing not more than 50% tin by weight may be used for the following:

(a) Ammunition box liners.

(b) Manufacture, maintenance and repair of refrigeration equipment, not including, however, coating such equipment or soldering the seams of ice cans.

(c) Manufacture, maintenance and repair of radio and radar equipment.

(d) Manufacture and repair of any type of indicating, recording, measuring or controlling instruments and their associate control valves, excluding manufacture and repair of gas meters which are provided for in paragraph (5) (g).

4. Solder containing not more than 40% tin by weight may be used for the following:

(a) Manufacture and repair of all galvanized iron or zinc tanks.

(b) Installation and repair of water service pipes connecting the piping of a structure with the outside water main.

5. Solder containing not more than 35% tin by weight may be used for the following:

(a) All radiator repair, but only in the form of solid or cored wire solder not to exceed 5/32" in diameter.

(b) Manufacture and repair of tanks (except galvanized and zinc tanks).

(c) Manufacture and repair of dairy ware and dairy equipment where solder comes in contact with products.

(d) Manufacture, assembly and repair of galvanized iron items (except tanks) where the assembly is done with a "soldering iron."

(e) Manufacture, maintenance and repair of electric motors, generators, armatures, electrical equipment and appliances.

(f) Manufacture of electrical fuses.

(g) Manufacture of gas meters. (For the repair of gas meters in accordance with Schedule V of this order—not more than 38% tin by weight.)

(h) Wiping lead sheathed cable joints or lead pipe joints.

(i) Manufacture or repair of lap and top combs, and other equipment used in the textile industry.

(j) Manufacture of foundry patterns and for soldering patterns to the gates.

(k) Manufacture and repair of the following dairy and egg processing equipment: cheese vats, clarifiers, separators, coolers, heaters and preheaters, dehydrators, fillers, filters, fore-warmers, hot wells, homogenizers and high pressure sanitary pumps, pasteurizers, sanitary centrifugal and positive pumps, vacuum pans and sanitary pipe lines in connection with soldering on sanitary ferrules and fittings.

6. Solder containing not more than 21% tin by weight may be used for the following:

(a) Sealing of milk cans. (Solder used for this purpose is commonly referred to as "tipping solder".)

(b) Soldering side seams of the all-seam-soldered can until August 31, 1944 and after August 31, 1944, a maximum of 5% tin by weight shall be used.

7. Solder containing not more than 5% tin by weight may be used for the following:

(a) Manufacture of cans made with either lock or lap side seam or with a combination of lock and lap side seam, except for the manufacture of the all-seam-soldered can.

8. Solder containing not more than 3% tin by weight may be used for the following:

(a) Repair of automobile bodies and fenders—solder to be derived from secondary sources only.

9. Solder containing not more than 30% tin by weight may be used for the following:

(a) All other uses not covered above and then, only to the extent that substitution of either a less critical material or one of lesser tin content is impracticable.

The total quantity of tin, which any person may use in the manufacture of solder during any calendar quarter, shall be limited to 40% of the quantity used by him in the manufacture of solder during the base period. The tin content of all solder used in the manufacture of "Implements of War", where required by specifications, is wholly exempt from this quota restriction.

SCHEDULE III—BABBITT

(a) No manufacturer or wholesale distributor of babbitt shall deliver any babbitt containing more than 12% tin by weight to any wholesale distributor of babbitt, and no wholesale distributor of babbitt shall accept delivery from a manufacturer or another wholesale distributor, unless the wholesale distributor shall have furnished the manufacturer or other wholesale distributor with a statement on his purchase order to the effect that he will not re-sell such babbitt containing more than 12% tin by weight to any user unless he has received the certificate from the user called for by this order; and no manufacturer of babbitt or wholesale distributor of babbitt shall deliver any babbitt containing more than 12% tin by weight to any user, and no user shall accept delivery of any babbitt containing more than 12% tin by weight from any manufacturer of babbitt or wholesale distributor of babbitt, unless the user shall have furnished the manufacturer or wholesale distributor with the following certificate.

The undersigned purchaser certifies, subject to the penalties of section 35 (A) of the United States Criminal Code, to the seller and to the War Production Board that the tin contained in the material covered by this order shall be used solely for the purpose listed in Schedule _____ section ____ of General Preference Order M-43, or is to be incorporated in an "Implement of War" and the tin content of the material has been definitely specified.

The above requirements for certification apply both in the case of sales, deliveries and receipts of babbitt metal, and sales, deliveries and receipts of bearings containing babbitt metal of more than 12% tin by weight.

(b) In the manufacture of babbitt metal and similar alloys used as babbitt, the tin content shall be limited as follows, according to the purpose for which it is to be used:

1. Repair, maintenance or replacement in existing diesel engines, turbines, locomotive connecting rod or coupling rod bearings, and irrigation water pumping engines and equipment—not more than 90% tin by weight.

2. Manufacture, repair, maintenance or replacement of multivane crosshead linings in locomotives and for lining aluminum crossheads—no restriction.

3. Repair, maintenance or replacement in an industrial engine, compressor, or pump being used by operator engaged in the petroleum industry: *Provided*, In any such case, that any priorities assistance required for such repair, maintenance or replacement is obtained in accordance with Preference Rating Order P-98-b, as amended—not more than 90% tin by weight.

4. Repair, maintenance or replacement in vessels or shipping facilities pursuant to a preference rating duly established or assigned by the United States Maritime Commission—not more than 90% tin by weight.

5. Manufacture, repair, maintenance or replacement of connecting rod and main engine bearings for trucks and tractors, and for passenger carriers having a seating capacity of not less than 11 persons as defined in Limitation Order L-158—not more than 90% tin by weight and then only to the extent that substitution of either a less critical material or one of lesser tin content has been proven impracticable in service.

6. For all other purposes—not more than 12% tin by weight, and then only to the extent that substitution of either a less critical material or one of lesser tin content is impracticable. Only secondary tin shall be used.

The total quantity of tin which any person may use in the manufacture of babbitt metal, or other similar alloys used as babbitt, during any calendar quarter, shall be limited to 40% of the quantity used by him in the manufacture of babbitt during the base period. The tin content of all babbitt used in the manufacture of "Implements of War", where required by specifications, is wholly exempt from this quota restriction.

SCHEDULE IV—BRASS AND BRONZE

A. CAST ALLOYS

(1) *Restrictions on new uses of copper-base alloy foundry products.* The restrictions of this sub-paragraph are in addition to those contained elsewhere in this order and in other orders and regulations of the War Production Board. No person shall use for any purpose in manufacture, any copper-base alloy foundry product, either rough or finished, containing more than 74% copper or 2% tin, unless one or more of the following conditions is satisfied:

(i) He was lawfully using copper base alloy for the particular purpose some time during the last six months of 1943;

(ii) A War Production Board order or regulation specifically allows an alloy with a higher copper or tin content;

(iii) The specifications of the Army or Navy of the United States, the U. S. Maritime Commission or the War Shipping Administration, applicable to the contract, sub-contract or purchase order call for an alloy with a higher copper or tin content, or

(iv) He has been specifically authorized in writing by the War Production Board to use an alloy with a higher copper or tin content. (Applications for specific authorization under this sub-paragraph to use copper-base alloy foundry products containing more than 74% copper or 2% tin, where such use would otherwise be in violation of the restrictions stated above, should be made by letter in duplicate addressed to the Copper Division of the War Production Board, Washington 25, D. C., Ref: M-9-c. A provision similar to this paragraph (1) appears in Order M-9-c and one application is sufficient under both Orders M-9-c and M-43.)

(2) *General restrictions.* In any case where the tin content of brass or bronze foundry products used by a person is not restricted by the provisions of paragraph (1) of this Schedule IV, the tin content of the brass and bronze foundry products which he uses shall be limited as follows, according to the purpose for which such products are used:

(a) For the manufacture of high ratio worm gears, fire engine pump gears, jack nuts, feed nuts, elevating nuts, thrust washers or disks, machine tool spindle bearings, hydraulic pump bodies and ends for gear pumps, grinder spindle sleeve bearings or step bearings—not more than 12% tin by weight.

(b) For the manufacture of heavy, slow cooling castings (such as, for example, steel mill screw-down nuts) where the performance characteristics require that the alpha-delta eutectoid must be retained—not more than 18% tin by weight.

(c) For the manufacture of piston rings for airbrake equipment—not more than 21.5% tin by weight.

(d) For the manufacture of piston rings for locomotives—not more than 20% tin by weight.

(e) For all other purposes, a maximum tin content of 9% tin by weight, unless the lead content of the alloy is equal to, or greater than, the tin content, and in such event, not to exceed 12% tin by weight.

B. WROUGHT ALLOYS

(3) *Restrictions on new uses of wrought copper-base alloy products.* The restrictions of this sub-paragraph are in addition to those contained elsewhere in this order and in other orders and regulations of the War Production Board. No person shall use for any purpose in manufacture, any wrought copper-base alloy product, containing more than 2% tin, unless one or more of the following conditions is satisfied:

(i) He was lawfully using copper-base alloy for the particular purpose some time during the last six months of 1943;

(ii) A War Production Board order or regulation specifically allows an alloy with a higher tin content;

(iii) The specifications of the Army or Navy of the United States, the United States Maritime Commission or the War Shipping Administration, applicable to the contract, subcontract or purchase order call for an alloy with a higher tin content; or

(iv) He has been specifically authorized in writing by the War Production Board to use an alloy with a higher tin content. (Applications for specific authorization under this sub-paragraph to use wrought copper-base alloy products containing more than 2% tin, where such use would otherwise be in violation of the restrictions stated above, should be made by letter in duplicate addressed to the Tin and Lead Division of the War Production Board, Washington 25, D. C., Ref: M-43.)

(4) *General restrictions.* In any case where the tin content of wrought brass or bronze products used by a person is not restricted by the provisions of paragraph (3) of this Schedule IV, the tin content of the wrought brass and bronze products which he uses shall be limited as follows, according to the purpose for which such products are used:

(i) For the manufacture of thermostatic discs or diaphragms, bronze welding rods, fourdrinier warp wire or rifle nuts in air hammers—not more than 9% tin by weight.

(ii) For all other purposes—not more than 5.8% tin by weight.

NOTE: Schedules V and VI added Dec. 30, 1944.

SCHEDULE V—USE OF TIN TO REPAIR GAS METERS

(a) *Restrictions on use of tin in certain gas meters.* No person shall use tin-bearing solder or other tin-bearing material in the adjustment, internal repair, or re-sealing of any tin-cased gas meter having a rated ca-

pacity of less than 300 cu. ft. per hour except:

(1) A meter which is found not to be accurate within an accuracy range of plus or minus 4% when tested by standard meter prover tests;

(2) A meter which has not been previously repaired internally for twelve years or more;

(3) A meter which has developed an opening through which gas escapes in the outside case or connections; or

(4) A meter which has a functional defect other than mere failure to register accurately within the range specified in subparagraph (a) (1) above.

SCHEDULE VI—TIN PLATE, TERNE PLATE AND TERNE METAL

(a) *Definitions.* For the purposes of this schedule:

(1) "Tin plate" means steel sheets coated with tin (including primes, seconds, and waste-waste) and includes:

(i) "Electrolytic tin plate," in which the tin coating is applied by electrolytic deposition, and

(ii) "Hot dipped tin plate," in which the tin coating is applied by immersion in molten tin.

(2) "Terne plate" means steel sheets coated with terne metal (including primes, seconds, and waste-waste) and includes:

(i) "Short ternes," meaning steel sheets coated with terne metal on tin mill coating machines, and

(ii) "Long ternes," meaning steel sheets coated with terne metal on sheet mill coating machines.

(3) "Reconditioned tin plate or terne plate" means damaged tin plate or terne plate which has been put into useable condition by recoating.

(4) "Terne metal" means the lead-tin alloy used as the coating for terne plate, but does not include lead recovered from secondary sources which contains not more than 2½% residual tin.

(b) *Restrictions on use of tin plate and terne plate.* Except to the extent specified in List C:

(1) No person shall use tin plate or terne plate in the production of any item or part thereof.

(2) No person shall use hot dipped tin plate with a pot yield in excess of 1.25 pounds per base box except in gauges heavier than 112 pounds per base box, which have been coated with the minimum practicable weight of tin.

(3) No person shall use electrolytic tin plate with a coating (as determined by average spot coating tests) in excess of .50 pound per base box.

(4) No person shall use short ternes with a pot yield in excess of 1.30 pounds per base box.

(5) No person shall use long ternes with a pot yield in excess of 4 pounds per base box.

(c) *Restrictions on use of terne metal.* (1) No person shall use terne metal containing over 15% tin in tin mill coating machines.

(2) No person shall use terne metal containing over 10% tin in sheet mill coating machines.

(d) *Restrictions on production, sale and delivery of tin plate and terne plate.* No person shall produce, sell, or deliver tin plate or terne plate to or for the account of any person if he knows or has reason to believe that such material will be used in violation of the terms of this order or any other or further order or direction of the War Production Board.

(e) *Exceptions.* The provisions of paragraph (b) shall not apply to the materials listed in List D, except that no person shall use such materials in the production of any items, or parts thereof, other than those items in the production of which iron or steel is permitted by other existing or future orders of the War Production Board.

(f) *Substitution of material with lower tin content.* Wherever List C permits use of tin plate or terne plate in any grade, tin plate or terne plate coated with less tin per base box may be used.

(g) *Applicability of other orders.* Insofar as any other order of the War Production Board may have the effect of limiting to a greater extent than herein provided the use of any material in the production of any item, the limitation of such order shall be observed.

LIST C

Permitted use	Permitted materials	Maximum permitted coating of tin or of terne metal (per single base box)
1. Cans	As specifically authorized by or pursuant to Conservation Order M-81 as amended.	
2. Closures	As specifically authorized by or pursuant to Limitation Order L-103-b, as amended.	
3. Baking pans for institutions and commercial bakers	Hot dipped tin plate	1.25 lbs. per base box.
	Electrolytic tin plate	0.50 lb. per base box.
	Reconditioned tin plate	
	Short ternes	1.30 lbs. per base box.
	Long ternes	4 lbs. per base box.
	Reconditioned terne plate	
4. Brushes, power driven	Short ternes	1.30 lbs. per base box.
	Long ternes	4 lbs. per base box.
	Reconditioned terne plate	
5. Carbide non-explosive emergency lights	Hot dipped tin plate	1.25 lbs. per base box.
	Electrolytic tin plate	0.50 lb. per base box.
	Reconditioned tin plate	
	Short ternes	1.30 lbs. per base box.
	Long ternes	4 lbs. per base box.
	Reconditioned terne plate	
6. Chaplets, skimgates and tin forms for foundry use	Hot dipped tin plate	11 lbs. per base box.
	Reconditioned tin plate	
7. Cheese vats	Short ternes	1.30 lbs. per base box.
	Long ternes	4 lbs. per base box.
	Reconditioned terne plate	
8. Component parts for: Internal combustion engines including air cleaners, cooling systems, fuel systems, and lubricating systems, but only where less essential material is impractical because of corrosion for solderability.		
9. Cylinder liners for lard and fruit presses	Hot dipped tin plate	1.25 lbs. per base box.
10. Dairy ware and equipment, including dairy pails, milk strainer pails, hooded milking pails, milk kettles, setter or creams cans, weigh cans, measures and test ware, bottle conveyors, ice cream freezers, milk filters, receiving tanks, separators, strainers, upper and lower troughs and covers for surface type heaters and coolers, and testing equipment.	Hot dipped tin plate	3.30 lbs. per base box. (2A charcoal).
	Electrolytic tin plate	0.50 lb. per base box.
	Reconditioned tin plate	
11. Diamond cutting wheels	Electrolytic tin plate	0.50 lb. per base box.
	Reconditioned tin plate	
12. Dusters and sprayers, hand, for disinfectant and pest control: parts requiring solderable coatings.	Short ternes	1.30 lbs. per base box.
	Long ternes	4 lbs. per base box.
	Reconditioned terne plate	
13. Electrical equipment parts requiring solderable coatings.	Short ternes	1.30 lbs. per base box.
	Long ternes	4 lbs. per base box.
	Reconditioned terne plate	
14. (a) Fuel tanks, except for automotive equipment	Electrolytic tin plate	0.50 lb. per base box.
	Short ternes	1.30 lbs. per base box.
	Long ternes	4 lbs. per base box.
	Reconditioned terne plate	
(b) Fuel tanks, for automotive equipment	Short ternes	1.30 lbs. per base box.
	Long ternes	6 lbs. per base box.
	Reconditioned terne plate	
15. Gas mask canisters	Short ternes	1.30 lbs. per base box.
	Long ternes	4 lbs. per base box.
	Reconditioned terne plate	
16. Gas meters	Hot dipped tin plate	3.30 lbs. per base box (2A charcoal).
	Electrolytic tin plate	0.50 lb. per base box.
	Reconditioned tin plate	
	Short ternes	1.30 lbs. per base box.
	Long ternes	4 lbs. per base box.
	Reconditioned terne plate	
17. Heat exchangers	Short ternes	1.30 lbs. per base box.
	Long ternes	4 lbs. per base box.
	Reconditioned terne plate	
18. Integral parts of signal cells—but only for current collectors and baskets.	Hot dipped tin plate	1.25 lbs. per base box.
	Electrolytic tin plate	0.50 lb. per base box.
	Reconditioned tin plate	
19. Lining of drying chambers for milk and egg dehydration.	Hot dipped tin plate	11 lbs. per base box.
	Reconditioned tin plate	
20. Maple syrup evaporators	Hot dipped tin plate	11 lbs. per base box.
	Reconditioned tin plate	
21. Oilers	Short ternes	1.30 lbs. per base box.
	Long ternes	4 lbs. per base box.
	Reconditioned terne plate	
22. Oil lanterns	Short ternes	1.30 lbs. per base box.
	Long ternes	4 lbs. per base box.
	Reconditioned terne plate	
23. Roofing	Short ternes	4 lbs. per base box.
	Long ternes	4 lbs. per base box.
	Reconditioned terne plate	
24. Safety cans for inflammable liquids	Short ternes	1.30 lbs. per base box.
	Long ternes	4 lbs. per base box.
	Reconditioned terne plate	
25. Textile spinning cylinders, card screens, spools and bobbins.	Hot dipped tin plate	1.25 lbs. per base box.
	Electrolytic tin plate	0.50 lb. per base box.
	Reconditioned tin plate	
	Short ternes	1.30 lbs. per base box.
	Long ternes	4 lbs. per base box.
	Reconditioned terne plate	
26. Torpedoes for oil and gas well shooting	Short ternes	1.30 lbs. per base box.
	Long ternes	4 lbs. per base box.
	Reconditioned terne plate	
	Hot dipped tin plate	1.25 lbs. per base box.

LIST C—continued

Permitted use	Permitted materials	Maximum permitted coating of tin or of terne metal (per single base box)
27. Vaporizing liquid fire extinguishers	Short ternes	1.30 lbs. per base box.
	Long ternes	4 lbs. per base box.
	Reconditioned terne plate	
28. Wick holders for oil stoves	Short ternes	1.30 lbs. per base box.
	Long ternes	4 lbs. per base box.
	Reconditioned terne plate	
29. Closures for steel drums	Hot dipped tin plate	1.25 lbs. per base box.
	Electrolytic tin plate	0.50 lb. per base box.
	Short ternes	1.30 lbs. per base box.
	Long ternes	4 lbs. per base box.
30. Repair parts for domestic laundry equipment	Hot dipped tin plate	1.25 lbs. per base box.
	Electrolytic tin plate	0.50 lb. per base box.
	Reconditioned tin plate	
31. Furnace air conductor pipes and fittings	Electrolytic tin plate	0.50 lb. per base box.
32. Articles to be purchased by or for the account of the Army and Navy of the United States, the United States Maritime Commission, the War Shipping Administration and the Veterans Administration.	As specified (including performance specifications).	

LIST D

1. Hot dipped tin plate waste-waste.
Electrolytic tin plate waste-waste.
Short terne waste-waste.

2. Hot dipped tin plate, electrolytic tin plate, and terne plate where total annual consumption of all these grades does not exceed 100 base boxes.

[F. R. Doc. 44-19807; Filed, Dec. 30, 1944; 11:31 a. m.]

PART 1001—TIN

[Supp. Order M-43-b, Revocation]

Section 1001.3 *Supplementary Order M-43-b* is hereby revoked, certain of the provisions thereof having been incorporated in Schedule V of M-43. This action shall not be construed to affect in any way any liability or penalty incurred under M-43-b.

Issued this 30th day of December 1944.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 44-19810; Filed, Dec. 30, 1944; 11:32 a. m.]

PART 3133—PRINTING AND PUBLISHING

[Limitation Order L-241, as Amended Dec. 30, 1944]

COMMERCIAL PRINTING AND DUPLICATING

Scope

(a) The purpose of this order.

Definitions and explanations

(b) Commercial printing.
(c) Printer.
(d) Paper.
(e) Use.
(f) Production waste.
(g) Inventory.
(h) Transfer of quotas.
(i) Exceptions.

Consumption quota

(j) Printing which is covered by other orders.
(k) Printing which is not restricted.
(l) Computation of consumption quota.
(m) Borrowing and carry-over.
(n) Total permitted consumption.
(o) Small magazine and book publishers.
(p) Certification to printer.

Delivery restrictions

(q) Limit on tonnage which may be accepted.
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(t) Prohibited and restricted uses of paper and paperboard.

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(u) Records.
(v) Applicability of regulations.
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Schedule I

(a) Limits on basis weights.
(b) Exceptions to limits on basis weights.
(c) Exceptions to Order L-120.

Schedule II

(a) Commercial printing which is charged against the quota of both the printer and the person who issues the item.
(b) Catalogs, directories, school yearbooks, music, song sheets, comic publications.
(c) Shopping guides, free distribution newspapers, want ad publications, free distribution publications in newspaper format.
(d) Certification.

Scope

§ 3133.9 *Limitation Order L-241*—(a) *The purpose of this order.* This order does four things: First it limits the tonnage of paper which a printer may use for commercial printing. This is called his "consumption quota", and is based upon the tonnage of paper which he used for commercial printing in 1941. A printer may not exceed his consumption quota even though the paper is physically available to him. Second, it limits the tonnage of paper which may be accepted by or on behalf of a printer. This is based upon his inventory of paper. Third, it limits the basis weight of paper which may be used in printing certain items. Fourth, it limits the tonnage of paper which a person may cause to be consumed in printing certain items.

Definitions and Explanations

(b) *Commercial printing.* "Commercial printing" means all printing or duplicating produced by any type of printing machine covered by Order L-226 or any type of duplicating machine covered by Order L-54-c, List I, item 5. However, this order does not affect printing which is covered by other orders of the War Production Board, as described in paragraph (j), and printing which is unrestricted, as described in paragraph (k). "Printed matter" includes duplicated matter as well as printed matter.

(c) *Printer.* The term "printer" is used throughout this order, for the sake of convenience and brevity, to include printers who operate printing machines and duplicators who operate duplicating machines. The order applies to every printer, including a printer who operates a private or "captive" plant as well as a printer who does work for the trade. The term does not include a publisher or a person who orders printing.

(d) *Paper.* "Paper" means any grade, quality, type, basis weight or size of paper, gummed paper, paperboard or bristol used in commercial printing. The term includes paper reclaimed wholly or partly from printed or unprinted waste, as well as paper made entirely from virgin fiber.

(e) *Use.* (1) Paper is "used" when ink is first applied to it by a printer. However, paper is not "used" under this order when ink is applied to it by pen-ruling equipment. Sometimes paper is put through a press more than once, either by the same printer or by different printers—for instance, when several colors are used or when the imprint of a particular distributor is added after part of the printing is done. For the purposes of this order the paper is deemed to be "used" when the first application of ink is made by a printer. It makes no difference how many other applications of ink are put on the paper by the same or different printers.

(2) When a job is started in one calendar quarter and runs over into the next, the paper actually used during each quarter must be charged against the printer's consumption quota for that quarter. The entire job may not be regarded as if it were started and finished in the same quarter.

(f) *Production waste.* All production waste shall be included in determining the tonnage of paper which a printer uses in commercial printing.

(g) *Inventory.* "Inventory" means all the paper which is available for a printer's use. It is immaterial whether such paper is in the printer's hands or in the hands of a paper dealer or other person. Paper in transit is not included.

(h) *Transfer of quotas.* (1) Quotas provided by one War Production Board order may not be used for the purposes set forth in any other order. Thus, for example, a printer may not use for commercial printing any part of a consumption quota established under Order L-240 (Newspapers), Order L-244 (Magazines) or Order L-245 (Books and Booklets), and he may not permit any part of his consumption quota established under this order to be used for newspapers, magazines or books. An exception to this rule is stated in paragraph (o).

(2) It sometimes happens that one printer does work for another printer,

and there is a question as to which one should deduct the paper from his quota. Printer A may "farm out" certain work by purchasing "press time" from printer B. This may be done, for example, where printer A cannot fill an order for a customer because he does not have available the right equipment, material, personnel, or facilities. In such a case, where the customer looks only to A for the finished product and where B acts merely as a sub-contractor, the paper may be charged against A's quota, even though B actually does the printing. This does not mean that A may assign his quota to B. The rules governing the assignability of quotas are stated in Priorities Regulation 7A.

(i) *Exceptions.* Certain paragraphs of this order contain exceptions to general rules. These exceptions apply only to the provisions to which they specifically refer. They do not apply to any other portions of the order.

Consumption Quota

(j) *Printing which is covered by other orders.* Certain types of printing are not covered by this order. When a printer adds up the weight of paper which he used in 1941, he may not count the paper which went into those items. Also, a printer may not use the consumption quota which he gets under this order for the printing of any of those items, except as provided in paragraph (o). They are:

(1) Newspapers (defined in Limitation Order L–240).
(2) Magazines (defined in Limitation Order L–244).
(3) Books (defined in Limitation Order L–245).
(4) Greeting cards and illustrated post cards (defined in Limitation Order L–289).
(5) Displays (defined in Limitation Order L–294).
(6) Wallpaper (defined in Limitation Order L–177).
(7) Commercial printing for governmental units (defined in Limitation Order L–340).
(8) Boxes (defined in Limitation Order L–239).
(9) Converted products named in Lists A, B, C or D of General Conservation Order M–241–a, except gummed paper.
(10) Any other "converted products" defined in General Conservation Order M–241–a except those which must be printed in order to serve the purpose for which they are made.

(k) Printing which is not restricted: (1) A printer is not limited in the amount of paper which he may use for printing which is required for delivery to the Army, Navy, Maritime Commission or War Shipping Administration by a contractor as a part of a contract for an item purchased by one of those agencies. Official Army or Navy post, camp, station or unit newspapers or news sheets are within this exception, and hence are not limited, if:

(i) They are ordered by the officer in command of the Army or Navy establishment on official War Department or Navy Department purchase orders, requisitions or contracts;

(ii) They contain no paid advertising; and

(iii) They are not owned, edited or operated by civilians but are run entirely by military personnel (although the printing may be done in commercial plants).

(2) Moreover, a printer is not limited in the amount of paper which he may use for official election forms, such as ballots and tally sheets, which are ordered and paid for by any State, County or Municipality of the United States.

(3) No person may order commercial printing under paragraph (k) and no person may accept such an order, unless the person placing the order furnishes to that printer a certification in substantially the following form, signed manually or as provided in Priorities Regulation 7 (§ 944.27) by an official duly authorized for such purpose:

The undersigned certifies, subject to the penalties of section 35 (A) of the United States Criminal Code, to the printer and to the War Production Board that he is familiar with paragraph (k) of Order L–241 and that this purchase order is for printing governed by paragraph (k) of Order L–241.

(4) When a printer adds up the weight of paper which he used in 1941, he may not count the paper which went into the items described in paragraphs (k) (1) and (k) (2) above. Also, a printer may use an unlimited amount of paper for those items from now on.

(l) *Computation of consumption quota.* In the second calendar quarter of 1944 and in each calendar quarter after that, no printer may use for commercial printing any paper in excess of his quarterly consumption quota, which shall be computed as follows:

(1) Determine the printer's "quarterly base tonnage" according to either of the two following methods, depending on his individual needs. Having selected one method, the printer must use that method throughout the year.

First method:

(i) Add up the total pounds of paper used in 1941 for all types of printing;
(ii) Subtract the pounds of paper used in 1941 for the items covered by other orders, as listed in paragraph (j) above;
(iii) Subtract the pounds of paper used in 1941 for the unrestricted items listed in paragraph (k) above;
(iv) Divide by four. This is the printer's "quarterly base tonnage", from which the required reductions shall be made.

Second method:

(i) Add up the total pounds of paper used during the same calendar quarter of 1941 for all types of printing;
(ii) Subtract the pounds of paper used during that quarter of 1941 for the items covered by other orders, as listed in paragraph (j) above;
(iii) Subtract the pounds of paper used during that quarter of 1941 for the unrestricted items listed in paragraph (k) above.
(iv) The balance is the printer's "quarterly base tonnage", from which the required reductions shall be made.

(2) If the printer's quarterly base tonnage is not more than 1¼ tons, his quarterly consumption quota is 1¼ tons. Moreover, any person who used no paper whatever for commercial printing in 1941 may use a total of 1¼ tons per calendar quarter for commercial printing, beginning with the second quarter of 1944.

(3) If the printer's quarterly base tonnage is more than 1¼ tons, but not more than 5 tons, his quarterly consumption quota is the same as his quarterly base tonnage. Such a printer is not permitted to increase his quota to 5 tons in a quarter of 1944 if his quarterly base tonnage is less than 5 tons. For example, if a printer used 4 tons of paper in the second quarter of 1941, his quota for the second quarter of 1944 is 4 tons.

(4) If the printer's quarterly base tonnage is more than 5 tons but less than 6⅔ tons, his quarterly consumption quota is 5 tons. For example, if a printer used 6 tons of paper in the second quarter of 1941, the 25 percent cut would, if it were applicable, limit him to 4½ tons in the second quarter of 1944. However, he need not make this entire reduction, for his quota in that quarter is 5 tons.

(5) If the printer's quarterly base tonnage is more than 6⅔ tons his quarterly consumption is 75 percent of his quarterly base tonnage.

(6) In every case, the printer's quarterly consumption quota is subject to the borrowing and carry-over provisions contained in paragraph (n).

A printer may use his quarterly consumption quota for any type of printing which is not covered by other orders, as listed in paragraph (j). Also, he may use any amount of paper in addition to his quarterly consumption quota for the unrestricted items described in paragraph (k).

(m) *Borrowing and carry-over.* (1) A printer may add, under either method of computation, an extra 15 percent to his consumption quota in any quarter if he subtracts that amount from his consumption quota for the next quarter.

(2) If a printer uses less than he is allowed in any quarter, he may add the saving to his consumption quota in a subsequent quarter, or distribute the saving over several subsequent quarters.

(n) *Total permitted consumption.* A printer may use in any calendar quarter:

(1) His quarterly consumption quota as determined under paragraph (l);

(2) Plus permitted borrowing from his consumption quota for the next calendar quarter as provided in paragraph (m) (1);

(3) Plus any less-than-quota savings carried over from previous calendar quarters as provided in paragraph (m) (2); or minus any tonnage which had been borrowed during the preceding calendar quarter from his consumption quota for that calendar quarter, as provided in paragraph (m) (1);

(4) Plus ex-quota tonnage, if any, which may have been granted on appeal for consumption in that calendar quarter.

(o) *Small magazine and book publishers.* (1) If a magazine publisher's quarterly base tonnage is not more than 1¼ tons, or if a person has no quarterly base tonnage for the publication of magazines, he may cause up to a total of 1¼ tons of paper to be used for the printing of magazines in any calendar quarter, *Provided* the tonnage in excess of his quarterly base tonnage, if any, is deducted from a commercial printer's consumption quota under Order L–241. Publishers who obtain a quota under this provision shall file with the War Production Board, within 15 days after such paper is used, a letter signed by the pub-

lisher and countersigned by the printer setting forth:

(i) The name and address of the publisher,

(ii) The name and address of the printer,

(iii) The title(s) of the magazine(s),

(iv) The publisher's base period consumption, if any, and

(v) The tonnage deducted from the commercial printer's quota under Order L–241.

(2) If a book publisher's base tonnage is not more than 5 tons, or if a person has no base tonnage for the publication of books, he may cause up to a total of 5 tons of paper to be put into process for the production of books in any year, *Provided* the tonnage in excess of his base tonnage, if any, is deducted from a commercial printer's consumption quota under Order L–241. Publishers who obtain a quota under this provision shall file with the War Production Board, within 15 days after such paper is used, a letter signed by the publisher and countersigned by the printer setting forth:

(i) The name and address of the publisher,

(ii) The name and address of the printer,

(iii) The publisher's base period consumption, if any, and

(iv) The tonnage deducted from the commercial printer's quota under Order L–241.

(3) The above reporting requirements have been approved by the Bureau of the Budget in accordance with the Federal Reports Act of 1942.

(p) *Certification to printer.* No printer may fill an order for (1) magazines, (2) books, (2) greeting cards or illustrated post cards, (4) commercial printing purchased by a government, or (5) any of the items listed in schedule II of this order, unless he receives, or has previously received, from the person who publishes or issues the item, or causes the item to be printed, a certification in substantially the following form, signed manually or as provided in Priorities Regulation 7 (§ 944.27) by an official duly authorized for such purpose:

> The undersigned certifies, subject to the penalties of section 35 (A) of the United States Criminal Code, to the printer and to the War Production Board that he is familiar with (insert the relevant provision) (1) Order L–244 (magazines), (2) Order L–245 (books), (3) Order L–289 (greeting cards and illustrated post cards), (4) L–340 (governmental commercial printing and duplicating), (5) Schedule II to Order L–241, and that all orders placed by the undersigned with that printer for items regulated by the relevant order (or schedule), as amended from time to time, will be in compliance therewith.

This is a one-time certification and need not accompany each individual order for printing.

Delivery Restrictions

(q) *Limit on tonnage which may be accepted.* No printer may accept, and no person may accept for a printer's use, delivery of any paper (except paper in transit on October 13, 1944) if the printer's total inventory of paper at the time of such delivery is, or by virtue of such delivery would become, in excess of the quantity set forth in the table below, or a 30 days' supply, whichever is greater. The number of days' supply shall be computed at the average daily rate of allowable consumption for the current calendar quarter. "Total inventory" means the aggregate weight, added together, of all kinds, grades, sizes, basis weights and items of paper in the printer's inventory.

During the month of—	*Inventory ceiling*
October 1944	95% of the printer's total inventory on October 1, 1944, or 95% of a 60 days' supply, whichever is less.
November 1944 and each month thereafter.	85% of the printer's total inventory on October 1, 1944, or 85% of a 60 days' supply, whichever is less.

(r) *Increase of deliveries.* A printer may accept delivery of paper which would increase his inventory to more than the quantity set forth in paragraph (q) only in the following two circumstances:

(1) If a printer's total inventory exceeds the quantity set forth in paragraph (q), but his inventory of a particular item (size, grade and basis weight) is less than the amount of that item required for his production in the ensuing 30 days, he may bring his inventory of that item up to the amount required for his production in the ensuing 30 days.

(2) Regardless of the quantity of a particular item, or of all items, in a printer's inventory, he may accept delivery of any item which he is entitled to accept under paragraphs (q) or (r) (1) in the unit quantity (e. g., full carload, full truckload, 10,000 pounds, 5,000 pounds, 4 cases) in which he accepted delivery of that item in 1941.

(s) *Certification to paper dealer or mill.* No printer may order or accept delivery of paper, and no person may deliver paper to a printer, unless the printer furnishes, or has previously furnished, to the person making the delivery, a certification in substantially the following form, signed manually or as provided in Priorities Regulation 7 (§ 944.27) by an official duly authorized for such purpose:

> The undersigned printer certifies, subject to the penalties of section 35 (A) of the United States Criminal Code, to the seller and to the War Production Board that he is familiar with Order L–241 and that all purchases by him of items regulated by that order, as amended from time to time, will be in compliance therewith.

This is a one-time certification and need not accompany each individual order for paper.

Issuance of Schedules

(t) *Prohibited and restricted uses of paper and paperboard.* The War Production Board may issue, from time to time, schedules which will prohibit the use of paper in certain items, limit the basis weight of paper which may be used in other items, and limit the tonnage of paper which a person who publishes or issues certain items may cause to be consumed in the printing of those items.

Miscellaneous Provisions

(u) *Records.* In order to assure compliance with this order, every printer must calculate, as accurately as he can, the tonnage of paper which he used during each quarter of 1941 for the items covered by this order. He must also keep accurate records of this type of information for each calendar quarter beginning with January 1, 1943. He must preserve these figures and his work sheets, subject to inspection by War Production Board officials as long as this order remains in force and for 2 years after that.

(v) *Applicability of regulations.* This order and all transactions affected by it are subject to all present and future regulations of the War Production Board.

(w) *Appeals.* Any appeal from the provisions of this order shall be made by filing a letter referring to the particular provision appealed from and stating fully the grounds of the appeal, or by filling in the pertinent information on Form WPB–3605. Regardless of the provisions of Priorities Regulation 16, no statement with respect to manpower information on Form WPB–3820 (or letter explaining why that form is not filed) need accompany any appeal.

(x) *Communications.* All communications concerning this order shall be addressed to: War Production Board, Printing and Publishing Division, Washington 25, D. C., Ref: L–241.

(y) *Violations.* Any person who wilfully violates any provision of this order or who, in connection with this order, wilfully conceals a material fact or furnishes false information to any department or agency of the United States, is guilty of a crime and upon conviction may be punished by fine or imprisonment. In addition, any such person may be prohibited from making or obtaining further deliveries of, or from processing or using, materials under priority control, and may be deprived of priorities assistance.

SCHEDULE I

(a) *Limits on basis weights.* No person may manufacture and no person may cause to be manufactured any of the items listed in this schedule in a basis weight, thickness, area or weight per unit greater than the maximum specified for such use.

(1) Art reproductions, without advertising—basis weight 25 x 38—120#.

(2) Diaries, date books, desk calendar pads, and advertising memo pads—basis weight 17 x 22—16#.

(3) Dodgers and handbills—basis weight 24 x 36—35#.

(4) News letters and loose leaf services other than books (as defined in Order L–245)—basis weight 17 x 22—16#.

(5) Accounting records, books and forms—basis weight 17 x 22—28#; or if for loose leaf accounting forms used on an automatic posting machine—basis weight 17 x 22—32#.

(6) Corporate securities, checks, domestic and foreign currency—basis weight 17 x 22—24#.

(7) Notes, contracts, mortgages, wills, deeds, insurance policies, and legal forms—basis weight 17 x 22—20#.

(8) Letterheads—basis weight 17 x 22—16#.

(9) Card indexes and card records—basis weight 25½ x 30½—140#.

(10) Time cards—caliper .014 inches.

(11) County record books and other permanent government records—basis weight 17 x 22—36#.

(12) Prospectuses for the sale of securities—basis weight 25 x 38—50#.

(13) Legal briefs and records on appeal—basis weight 25 x 38—50#.

(14) All other office, business and financial forms, except blank books, and except forms produced by a liquid or gelatin process—basis weight 17 x 22—16#.

(15) Road and street maps and guides for civilian use—basis weight 17 x 22—16#.

(16) Telephone directories—body basis weight 24 x 36—28#; cover basis weight 22½ x 28½—110#.

(17) Admission tickets—basis weight 22½ x 28½—90#, or any coated stock made from raw stock not over 22½ x 28½—90#.

(b) *Exceptions to limits on basis weights.* The above restrictions do not apply to paper which has been manufactured before October 21, 1943.

(c) *Exceptions to Order L–120.* Schedules I and III to Order L–120 provide:

Paper or paperboard may be manufactured for a particular use in any basis weight or thickness permitted for such use by this or any other order of the War Production Board, *Provided* the basis weight or thickness does not exceed the maximum specified by the War Production Board for such use, and *Provided* all other provisions of this or such other orders are fully complied with.

Pursuant to this provision the manufacture of paper in the basis weights specified in this list for items 1, 6, 7 and 16 is hereby permitted.

SCHEDULE II

(a) *Commercial printing which is charged against the quota of both the printer and the person who issues the item.* Certain items of commercial printing are subject to a "two-sided" limitation. As is the case with all types of commercial printing covered by this Order, the paper consumed in printing such items must be deducted from the commercial printer's quota; however, in the case of the items covered by this Schedule II, the same paper must also be deducted from the quota of the person who causes the items to be printed. In other words, the publisher or issuer of the item must reduce his consumption of paper for that item by the required percentage and he must also have the printing done by a printer who will debit his quota under paragraph (1) of this order.

If a person did not publish or issue, in 1941, a particular item listed in this Schedule, he has no quota for the publication or issuance of that item after January 1, 1944.

Any paper which a commercial printer consumed in printing these items in 1941 shall be included in computing his quota under paragraph (1) whether or not he prints any of these items after January 1, 1944. The paper which a commercial printer consumed in printing such items after January 1, 1944, must be deducted from his quota, whether or not he printed such items in 1941.

(b) *Catalogs, directories, school yearbooks, song sheets, comic publications*—(1) *Consumption quota.* During the year 1944, and each year after that, no person may cause to be consumed in the printing of any item listed in this paragraph (b) (1) more than 75%, by weight, of the paper which he caused to be consumed in the printing of that item in 1941. It is not necessary for the weight of each copy or edition to be reduced, as long as the total weight of the paper consumed in the printing of all copies or editions of that item is reduced by the required amount.

(i) Catalogs (including supplements) of 12 or more bound pages issued by a person who manufactures, distributes or offers for sale the products, commodities or services listed therein, except catalogs issued at intervals of more than 3 years.

(ii) Directories (except telephone directories) of 12 or more bound pages issued by a person whose primary business is not publishing.

(iii) School and college annuals and yearbooks.

(iv) Song sheets which are not "books" as defined in Order L–245 or "magazines" as defined in Order L–244.

(v) Comic or cartoon publications which are not "books" as defined in Order L–245 or "magazines" as defined in Order L–244.

(2) *Definition of "item".* Each of the numbered subdivisions of paragraph (b) (1) is a separate "item", not individual publications covered by a particular subdivision. Thus, for example, a person who issued one type of comic book in 1941 may use his 1944 quota for the publication of any other type of comic book, but he may not use it for the publication of catalogs, directories, school yearbooks or song sheets.

(3) *Carry-over.* If a publisher or issuer of any of the items listed in paragraph (b) (1) uses less paper than he is allowed in 1944, he may add this saving to his consumption quota for the production of such items for 1945.

(c) *Shopping guides, free distribution newspapers, want ad publications, free distribution publications in newspaper format*—(1) *Consumption quota.* In the second calendar quarter of 1944, and in each calendar quarter after that, no publisher or other person may cause to be consumed in the printing of any shopping guide, free distribution newspaper, want ad publication or free distribution publication in newspaper format any paper in excess of his quarterly consumption quota, which shall be determined as follows:

(i) Ascertain the tonnage of paper consumed in printing that particular publication in the corresponding quarter of 1941, including all supplements, inserts and other printed matter physically incorporated into such publication or delivered together with it. This is the publisher's "quarterly base tonnage", from which the required reductions shall be made.

(ii) If the publisher's quarterly base tonnage in any calendar quarter is less than 25 tons, his consumption quota for that quarter is the same as his base tonnage. He need not use less than he used in the corresponding quarter of 1941, but he may not use more.

(iii) If the publisher's base tonnage in any calendar quarter is 25 tons or more, the following sliding scale of percentage cuts shall be applied:

Deduct 9% of the amount over 25 tons but not over 125 tons.

Deduct 13% of the amount over 125 tons but not over 250 tons.

Deduct 17% of the amount over 250 tons but not over 500 tons.

Deduct 25% of the amount over 500 tons but not over 1000 tons.

Deduct 29% of the amount over 1000 tons.

The balance remaining after subtraction of the above reductions from the publisher's quarterly base tonnage is his consumption quota for that quarter. For example, if the publisher consumed during the third quarter of 1941 340 tons, his consumption quota for the third quarter of 1944 would be determined as follows:

25 tons no cut	25 tons
100 tons 9% cut	91 tons
125 tons 13% cut	108.75 tons
90 tons 17% cut	74.7 tons
340 tons quarterly base tonnage	299.45 tons quarterly consumption quota

(2) *Carry-over.* If the publisher or issuer of a shopping guide, free distribution newspaper, want ad publication or free distribution publication in newspaper format uses less paper than he is allowed in any quarter, he may add the saving to his consumption quota in a subsequent quarter or distribute the saving over several subsequent quarters.

(3) *Transfer of quotas.* Where two or more shopping guides, free distribution newspapers, want ad publications, or free distribution publications in newspaper format are published by the same person and are distributed primarily in the same city or trading area, he may combine or distribute his consumption quotas among his publications in that city or trading area. However, after May 24, 1944, no such publisher may transfer any part of his consumption quota to a different city or trading area.

(d) *Certification.* No person may order any of the items listed in this schedule to be printed unless he furnishes or has previously furnished to the printer, a certification in substantially the following form, signed manually or as provided in Priorities Regulation 7 (§ 944.27) by an official duly authorized for such purpose:

> The undersigned publisher or issuer certifies, subject to the penalties of section 35 (A) of the United States Criminal Code, to the printer and to the War Production Board that he is familiar with Schedule II to Order L–241 and that all orders placed by the publisher or issuer with that printer for items regulated by that schedule, as amended from time to time, will be in compliance therewith.

This is a one-time certification and need not accompany each individual order.

Issued this 30th day of December 1944.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

INTERPRETATION 1: Revoked May 24, 1944.

[F. R. Doc. 44–19805; Filed, Dec. 30, 1944; 11:31 a. m.]

PART 3133—PRINTING AND PUBLISHING

[Limitation Order L–245, as Amended Dec. 30, 1944]

BOOKS AND BOOKLETS

§ 3133.17 *Limitation Order L–245*—(a) *The purpose of this order.* This order does two things: First, it limits the tonnage of paper which a book publisher may cause to be put into process in the production of books. This is called his "consumption quota," and is based upon the tonnage of paper which he caused to be put into process in the production of books in 1942. A publisher may not exceed his consumption quota even though the paper is physically available to him or his printer. Second, it limits the tonnage of paper which may be accepted by or on behalf of a book publisher. This is based upon his inventory of paper.

Definitions and Explanations

(b) *Book.* "Book" means any bound or loose-leaf collection of 32 or more pages. It also means any school workbook, educational test, or book intended for juvenile use, irrespective of the number of pages. Advance parts and supplements of books are included. For the sake of convenience the word "book" is used throughout this order, even though the order also covers items which are

more commonly referred to as "booklets" or "pamphlets". Excluded from the definition of "book" and hence from the provisions of this order are the following:

(1) Magazines as defined in Order L–244 and newspapers as defined in Order L–240;

(2) Diaries, date books, memorandum books, address books, blank books, accounting books, sales books, business-entry books, ledgers, journals, and other items in book format (except school workbooks and educational tests) whose primary function is to provide space for the entry of data rather than instructional material, reading matter or illustrations;

(3) Albums less than half of whose pages contain reading matter or illustrations;

(4) Catalogs or advertising brochures issued by or for persons who manufacture, distribute, or offer for sale the products, commodities or services listed or illustrated therein, including inserts supplied by manufacturers or distributors to publishers who distribute them collectively in "catalog files," "cooperative files," "condensed catalogs," "catalog yearbooks," or similar reference volumes; *Provided, however,* That the paper used in the production of all editorial material contained in such volumes, such as prefaces, forewords, indices, blank pages, textbook data, classified directories, information, condensed and typographically standardized pages of product or service data, and display and all other advertisements shall be charged to the quota of the publisher under this order;

(5) Directories issued by a person whose primary business is not publishing;

(6) Printed matter of which no copies of any edition are offered for sale, either singly or in bulk, at any level of distribution. Printed matter is "offered for sale" if it is offered either in consideration of a monetary payment, as a premium, bonus or dividend, in connection with a correspondence course, in part consideration of society membership dues, or for any other consideration direct or indirect. Printed matter is "offered for sale" if the publisher receives any compensation for the inclusion of material therein.

(7) Instructional manuals concerned exclusively with the specific brand of products manufactured or distributed by the person issuing the manuals. (Instructional manuals applicable to other brands of the same or similar products are not within this exception.)

(8) School or college annuals and yearbooks;

(9) Cut-out or other game books covered by Order M–241–a, List D.

NOTE: Items (2) to (8) inclusive are "commercial printing" under Order L–241. Schedule II of that order limits the tonnage of paper which a publisher or issuer of certain of these items may cause to be used. Also, Schedule II of Order L–241 limits the tonnage of paper which a publisher or issuer may cause to be used in sheet music, music folios, song sheets, and comic and cartoon books which are not "books" as defined in this order or "magazines" as defined in Order L–244.

(c) *Publisher.* The "publisher" of a book is the person who performs, with respect to that book, the functions of a publisher as that term is generally understood in the book publishing industry.

(d) *Paper.* "Paper" means any grade, quality, type, basis weight or size of paper used in the production of a book, including end papers, labels, paper covers and jackets. The term includes paper reclaimed wholly or partly from printed or unprinted waste as well as paper made entirely from virgin fiber.

(e) *Put into process.* All the paper consumed in a single, complete, continuous printing of a book is "put into process" when the press run is commenced. Paper "put into process" includes paper printed by letter-press, offset or any other process.

(f) *Production waste.* All production waste shall be included in determining the tonnage of paper which a publisher causes to be put into process in the production of a book.

(g) *Inventory.* "Inventory" means all the paper which is available for a publisher's use. It is immaterial whether such paper is in the publisher's hands or in the hands of a printer, paper dealer or other person. Paper in transit is not included. When paper is put into process in the production of a book it ceases to be in inventory.

(h) *Transfer of quotas.* (1) Quotas provided by one War Production Board order may not be used for the purposes set forth in any other order. Thus, for example, a publisher may not use for the production of books any part of a consumption quota established under Order L–240 (newspapers), L–241 (commercial printing) or L–244 (magazines) and he may not permit any part of his consumption quota established under this order to be used for newspapers, commercial printing, or magazines. An exception to this rule is stated in paragraph (j) (2).

(2) This order does not prohibit the established practice in the book publishing industry whereby one publisher occasionally undertakes the sale and distribution of an edition or part of an edition of books published by another person. It does not sanction the acquisition by one publisher of another publisher's consumption quota. Quotas established by this order may not be bought or sold under any guise. The transfer of quotas is prohibited, except under the circumstances stated in Priorities Regulation 7A. The use by one publisher, directly or indirectly, of a consumption quota provided for another publisher is a violation, punishable in accordance with paragraph (x).

Except where specific authorization is granted by the War Production Board upon application in writing, paper which is put into process in the production of a book may be charged only against the quota of the person:

(i) Who is the publisher of the book; and

(ii) Who owns the copyright or the publication rights under copyright by assignment from the copyright owner; and

(iii) Whose publishing imprint appears on the title page; spine and jacket of the book to the exclusion of any other imprint or colophon of any kind; and

(iv) Who undertakes the ultimate risk of the publishing venture.

(i) *Exceptions.* Certain paragraphs of this order contain exceptions to general rules. These exceptions apply only to the provisions to which they specifically refer. They do not apply to any other portions of the order.

Consumption Quota

(j) *Computation of consumption quota.* In the calendar year 1944, and in each calendar year after that, no publisher may cause to be put into process for the production of books any paper in excess of his consumption quota, which shall be computed as follows:

(1) Determine the gross tonnage of paper consumed in the production of the publisher's books in the calendar year 1942. This is the publisher's "base tonnage" from which the required reductions shall be made.

(2) If the publisher's base tonnage is not more than 5 tons, or if a person has no base tonnage, he may cause up to a total of 5 tons of paper to be put into process for the production of books in any year, provided the tonnage in excess of his base tonnage, if any, is deducted from a commercial printer's consumption quota under Order L–241. Publishers who obtain a quota under this paragraph (j) (2) shall file with the War Production Board, within 15 days after such paper is used, a letter signed by the publisher and countersigned by the printer setting forth:

(i) The name and address of the publisher; and

(ii) The name and address of the printer; and

(iii) The publisher's base period consumption, if any, and

(iv) The tonnage deducted from the commercial printer's quota under Order L–241.

This reporting requirement has been approved by the Bureau of the Budget in accordance with the Federal Reports Act of 1942.

(3) If the publisher's base tonnage is more than 5 tons but not more than 20 tons, his consumption quota is the same as his base tonnage. He need not use less than he used in 1942, but he may not use more.

(4) If the publisher's base tonnage is more than 20 tons but not more than 100 tons, his consumption quota is 20 tons plus 85 percent of that part of his base tonnage in excess of 20 tons.

(5) If the publisher's base tonnage is more than 100 tons his consumption quota is 75 percent of his total base tonnage, or 88 tons, whichever is larger.

(6) In every case, the publisher's consumption quota is subject to the carry-over provisions contained in paragraph (k).

(k) *Carry-over.* (1) If a publisher used less paper than he was allowed in 1943, he may add this saving to his consumption quota for 1944.

(2) If a publisher uses less paper than he is allowed in 1944 he may add this saving to his consumption quota for 1945.

(l) *Total permitted consumption.* A publisher may cause to be put into process in any calendar year:

(1) His yearly consumption quota as determined under paragraph (j);

(2) Plus any less-than-quota savings carried over from previous years, as provided in paragraph (k);

(3) Plus ex-quota tonnage, if any, which may have been granted on appeal for consumption in that year.

(m) *Restriction on paper for reprinting.* No publisher may use in the reprinting of any book printed before May 24, 1944, paper of a basis weight heavier than that used in the last printing of the book before May 24, 1944, except that paper which was in the publisher's inventory on or before May 24, 1944 may be used for reprintings, irrespective of the basis weight. A publisher "reprints" a book if he uses any part of the type or plates used in a previous printing of that book or if he reproduces any part of it by offset or any similar process.

(n) *Breach of contracts.* As provided in Title III of the Second War Powers Act, no person shall be held liable for damages or penalties for any default under any contract which shall result directly or indirectly from compliance with this order.

(o) *Allotment to Army and Navy.* (1) The War Production Board may from time to time allot to the Army and the Navy a specified tonnage of paper to be consumed in printing books which will be furnished without charge to United States Armed Forces personnel in the continental United States, and to United States Armed Forces personnel outside the continental limits of the United States whether such books are sold or not.

(2) From this allotment the Army and the Navy, under a delegation of authority from the War Production Board, may grant to individual publishers the right to add to their consumption quotas the tonnage of paper consumed in such books acquired by the Army and the Navy. This allotment does not cover purchase of books by military exchanges or service departments, as defined in Priorities Regulation 17 for distribution within the continental limits of the United States. All books sold to the military shall be charged against the publisher's consumption quota unless the publisher has received a specific grant from the Army or the Navy pursuant to this paragraph.

(p) *Certification to printer.* No publisher may order books to be printed, and no person may print such books, unless the publisher furnishes or has previously furnished to that printer a certification in substantially the following form, signed manually or as provided in Priorities Regulation 7 (§ 944.27) by an official duly authorized for such purpose:

The undersigned publisher certifies, subject to the penalties of section 35 (A) of the United States Criminal Code, to the printer and to the War Production Board that he is familiar with Order L–245 and that all orders placed by the publisher with that printer for items regulated by Order L–245, as amended from time to time, will be in compliance therewith.

This is a one-time certification and need not accompany each individual order for printing.

Delivery Restrictions

(q) *Limit on tonnage which may be accepted.* No publisher may accept, and no person may accept for a publisher's use, delivery of any paper (except paper in transit on October 13, 1944) if the publisher's total inventory at the time of such delivery is, or by virtue of such delivery would become, in excess of the quantity set forth in the table below or one-eighth of his yearly consumption quota, whichever is greater. "Total inventory" means the aggregate weight, added together, of all kinds, grades, sizes, basis weights and items of paper in the publisher's inventory.

During the month of—	*Inventory ceiling*
October 1944	95% of the publisher's total inventory on October 1, 1944, or 95% of one-fourth of his consumption quota, whichever is less.
November, 1944 and each month thereafter.	85% of the publisher's total inventory on October 1, 1944, or 85% of one-fourth of his consumption quota, whichever is less.

(r) *Increase of deliveries.* A publisher may accept delivery of paper which would increase his inventory to more than the quantity set forth in paragraph (q) only in the following three circumstances:

(1) If a publisher's total inventory of all paper exceeds the quantity set forth in paragraph (q) but his inventory of a particular item (size, grade and basis weight) of paper is less than one-eighth of his yearly consumption quota, he may bring his inventory of that item up to one-eighth of his yearly consumption quota provided it is put into process within ninety days after receipt of the paper.

(2) If a publisher's inventory of an item is insufficient for a single complete printing of a particular book, he may accept delivery of a sufficient additional supply of that item in that grade, basis weight, and size for the printing of the book, provided it is put into process within 30 days after receipt of the paper.

(3) Regardless of the quantity of a particular item, or of all items, in a publisher's inventory, he may accept delivery of any item which he is entitled to accept under paragraphs (q), (r) (1), or (r) (2) in the unit quantity (e. g. full carload, full truckload, 10,000 pounds, 5,000 pounds, 4 cases) in which he accepted delivery of that item in 1942.

(s) *Certification to paper dealer or mill.* No publisher may order or accept delivery of paper, and no person may deliver paper to a publisher, unless the publisher furnishes, or has previously furnished, to the person making the delivery a certification in substantially the following form, signed manually or as provided in Priorities Regulation 7 (§ 944.27) by an official duly authorized for such purpose:

The undersigned publisher certifies, subject to the penalties of section 35 (A) of the United States Criminal Code, to the seller and to the War Production Board that he is familiar with Order L–245 and that all purchases by him of items regulated by that order, as amended from time to time, will be in compliance therewith.

This is a one-time certification and need not accompany each individual order for paper.

Miscellaneous Provisions

(t) *Records.* Every publisher must keep accurate records of the tonnage of paper which he causes to be put into process for books, the tonnage of each item of paper received by him and the tonnage of paper in inventory at the time of each delivery, subject to inspection by the duly authorized representatives of the War Production Board. These records must be preserved as long as this order remains in force, and for two years after that.

(u) *Applicability of regulations.* This order and all transactions affected by it are subject to all present and future regulations of the War Production Board.

(v) *Appeals.* Any appeal from the provisions of this order shall be made in accordance with Supplement 1 to the order. Regardless of the provisions of Priorities Regulation 16 no statement with respect to manpower information on Form WPB–3820 (or letter explaining why that form is not filed) need accompany any appeal.

(w) *Communications.* All communications concerning this order shall be addressed to: War Production Board, Printing and Publishing Division, Washington 25, D. C., Ref: L–245.

(x) *Violations.* Any person who wilfully violates any provision of this order, or who, in connection with this order, wilfully conceals a material fact or furnishes false information to any department or agency of the United States is guilty of a crime, and upon conviction may be punished by fine or imprisonment. In addition, any such person may be prohibited from making or obtaining further deliveries of, or from processing or using material under priority control and may be deprived of priorities assistance.

Issued this 30th day of December 1944.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 44–19806; Filed, Dec. 30, 1944; 11:31 a. m.]

PART 3278—SALVAGE

[Conservation Order M–325, as Amended Dec. 30, 1944]

TINNED AND DETINNED SCRAP

The fulfillment of requirements for the defense of the United States has created a shortage in the supply of tin for defense, for private account and for export; and the following order is deemed necessary and appropriate in the public interest and to promote the national defense:

§ 3278.1 *Conservation Order M–325—*(a) *Definitions.* For the purposes of this order:

(1) "Tinned scrap" means scrap consisting of tin plate, whether clippings,

used tin cans, or in any other form, but excluding used crown or screw caps or similar closures for tin cans or other containers.

(2) "Detinned scrap" means tinned scrap which has been treated by a chemical or electro-chemical detinning process so that it contains not more than 3/10 of one per cent of tin by weight.

(3) "Tin plate clippings" means tinned scrap consisting of new or reclaimed tin plate, generated in the manufacture of cans, closures, or other articles.

(4) "Flat tinned scrap" means any form of tinned scrap other than used tin cans and tin plate clippings, but includes tin plate sheets recovered from used tin cans or from other articles.

(5) "Tin plate" and "terne plate" shall have the same meanings as in Schedule 6 of Order M-43, as amended.

(6) "Official salvage committee" means a municipal or county committee organized to stimulate, supervise and engage in the collection of salvable materials (including tinned scrap) in accordance with policies and programs established from time to time by the Salvage Division of the War Production Board.

(7) "Prepared used tin cans" means tin cans from which the contents have been emptied, the labels and ends removed, have been thoroughly cleaned so as to remove all organic matter, and have their sides flattened.

(b) *Restrictions on tinned scrap and used cans made of terne plate.* Except with specific permission of the War Production Board:

(1) *Iron and steel producers.* No person shall deliver tinned scrap, tinned wire or used cans made of terne plate to a producer of steel or iron products (as defined in Order M-21, as amended), and no such producer shall accept delivery of tinned scrap, tinned wire or used cans made of terne plate.

(2) *Tin plate clippings.* No person shall deliver or accept delivery of tin plate clippings except where delivery is made to an official salvage committee, a detinning plant, or to a broker or dealer for delivery by him in the same form in which he receives them to an official salvage committee or detinning plant.

(3) *Flat tinned scrap.* No person shall use flat tinned scrap in any manufacturing operation; and no person shall deliver or accept delivery of flat tinned scrap except where delivery is made to or for the account of:

(i) A detinning plant or a plant engaged in the precipitation of copper; or

(ii) An official salvage committee or other person for delivery in the same form in which it is received to or for the account of a detinning plant or a plant engaged in the precipitation of copper.

(4) *Used tin cans.* No person shall deliver or accept delivery of used tin cans except where delivery is made to or for the account of a municipal department or agency, an official salvage committee, a shredding or detinning plant, a plant engaged in the precipitation of copper, a smelter engaged in the recovery of tin, or a person regularly engaged in the collection of rubbish or trash. Any person regularly engaged in the collection of rubbish and trash who receives used tin cans shall either deliver them to one of the persons or agencies listed above, or place them in a dump or other established refuse disposal point.

Permission to acquire used tin cans may be granted to other persons by the War Production Board upon such terms and conditions as it may impose. Application for such permission shall be made to the War Production Board.

The restrictions of this paragraph (b) (4) shall not apply to deliveries of used tin cans to or for the account of any person for reuse in packing any product.

(5) *Collection, segregation and disposal of used tin cans in counties on Schedule A.* No person (including a municipal department or agency) in any of the counties listed in Schedule A, who is regularly engaged in collecting rubbish or trash shall:

(i) Reject any used tin cans offered him in the usual course of his collection of rubbish or trash;

(ii) Mingle any used tin cans which were segregated at the time of their collection with any other refuse, rubbish or trash;

(iii) Dispose of any segregated used tin cans, collected by him in any manner, other than by delivering such cans to or for the account of:

(*a*) A shredding or detinning plant, a plant engaged in the precipitation of copper or a smelter engaged in the recovery of tin; or

(*b*) A municipal department or agency for delivery by such department or agency to a shredding or detinning plant, to a plant engaged in the precipitation of copper or a smelter engaged in the recovery of tin.

(6) *Collection, segregation and disposal of prepared used tin cans in areas on Schedule B.* No person (including a municipal department or agency) who is regularly engaged in collecting rubbish or trash, within any municipality having a population of 25,000 or more located in any of the areas listed on Schedule B, shall:

(i) Reject any prepared used tin cans offered him in the usual course of his collection of rubbish or trash;

(ii) Mingle any prepared used tin cans which were segregated at the time of their collection with any other refuse, rubbish or trash;

(iii) Dispose of any such segregated and prepared tin cans in any other manner than by delivering such cans to or for the account of a detinning plant.

(c) *Miscellaneous provisions*—(1) *Violations.* Any person who wilfully violates any provision of this order or who, in connection with this order, wilfully conceals a material fact, or furnishes false information to any department or agency of the United States is guilty of a crime, and upon conviction may be punished by fine or imprisonment. In addition, any such person may be prohibited from making or obtaining further deliveries of, or from processing or using, material under priority control and may be deprived of priorities assistance.

(2) *Applicability of regulations.* This order and all transactions affected hereby are subject to all applicable regulations of the War Production Board, as amended from time to time.

(3) *Communications to War Production Board.* All reports required to be filed hereunder, and all communications concerning this order, shall, unless otherwise directed, be addressed to: War Production Board, Salvage Division, Washington 25, D. C., Ref: M-325.

(4) [Deleted Dec. 30, 1944]

Issued this 30th day of December 1944.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

SCHEDULE A

California: Alameda, Contra Costa, Fresno, Imperial, Kern, Los Angeles, Marin, Merced, Monterey, Orange, Riverside, Sacramento, San Bernardino, San Diego, San Francisco, San Joaquin, San Mateo, Santa Barbara, Santa Clara, Santa Cruz, Solano, Sonoma, Stanislaus, Ventura, Yolo, Yuba.

New York: Bronx, Kings, New York, Queens, Richmond.

SCHEDULE B

Alabama.
Arkansas.
Connecticut.
Delaware.
District of Columbia.
Florida.
Georgia.
Illinois.
Indiana.
Iowa.
Kansas.
Kentucky.
Louisiana.
Maine.
Maryland.
Massachusetts.
Michigan.
Minnesota.
Mississippi.
Missouri.
New Hampshire.
New Jersey.
New York (other than New York City).
North Carolina.
Ohio.
Oklahoma.
Pennsylvania.
Rhode Island.
South Carolina.
Tennessee.
Vermont.
Virginia.
West Virginia.
Wisconsin.

[F. R. Doc. 44-19811; Filed, Dec. 30, 1944; 11:31 a. m.]

PART 3290—TEXTILES, CLOTHING AND LEATHER

[General Limitation Order L-215, Interpretation 2]

DISMANTLING OF HOSIERY MILLS

The following interpretation is issued with respect to General Limitation Order L-215:

Paragraph (e) requires that no mill, plant or factory which at any time in the period from January 1, 1944, to August 31, 1944, in-

clusive, produced any textile fabric or yarn shall be dismantled without specific permission in writing from the War Production Board. For the purpose of this paragraph, women's hosiery is not a textile fabric. Accordingly, a mill which produced only women's hosiery from yarn during the period from January 1, 1944 to August 31, 1944 may be dismantled without reference to paragraph (e).

Issued this 30th day of December 1944.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 44-19804; Filed, Dec. 30, 1944; 11:32 a. m.]

PART 3290—TEXTILES, CLOTHING AND LEATHER

[General Conservation Order M-310, Gen. Direction 3 as Amended Dec. 29, 1944]

MANDATORY PROCESSING, SALE, DELIVERY AND USE OF CABRETTAS FOR MILITARY PURPOSES

The following amended direction is issued pursuant to General Conservation Order M-310:

(a) No person shall process any cabretta (hairsheep) or leather made therefrom, except to produce leather meeting military specifications.

(b) No person shall sell or deliver any leather made from cabrettas, or incorporate or manufacture such leather into any product, except to fill a specific military order.

(c) The restrictions of paragraphs (a) and (b) of this direction shall not apply to:

(i) Any person who during no calendar month puts into process, splits, shaves, skives, sells, delivers or uses more than 100 cabrettas.

(ii) Any cabretta or leather which does not meet and cannot be made to meet military specifications.

(iii) Any "blackhead" cabretta which is put into process for mocha leather and finished into such leather.

(d) In computing his quota under paragraph (h) (2) of General Conservation Order M-310 of wettings of raw goatskin and cabrettas a tanner producing military leather under this direction may count four skins of the following types as only three skins:

South African Cape Hairsheepskins.
Nigerian Hairsheepskins.
Soudan Hairsheepskins.
Brazil Cabrettas.

Actual monthly wettings of all types must be reported as usual on Form WPB-1437 and the wettings of the types computed as directed above must be reported in the "Remarks" column of the form.

(e) This direction shall expire on July 31, 1945.

Issued this 29th day of December 1944.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 44-19795; Filed, Dec. 29, 1944; 4:40 p. m.]

PART 3294—IRON AND STEEL PRODUCTION

[Supplementary Order M-21-e, Revocation]

TIN PLATE, TERNE PLATE AND TIN MILL BLACK PLATE

Section 3294.101 *Supplementary Order M-21-e* is hereby revoked, certain of the provisions thereof having been incorporated in Schedule VI of M-43. This revocation does not affect any liabilities incurred under the order. The manufacture and delivery of tin plate, terne plate and tin mill black plate remain subject to all other applicable regulations and orders of the War Production Board.

Issued this 30th day of December 1944.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 44-19808; Filed, Dec. 30, 1944; 11:31 a. m.]

PART 1010—SUSPENSION ORDERS

[Suspension Order S-624]

S. SAFIER, INC.

S. Safier, Incorporated, 98 Morgan Street, Jersey City, New Jersey, is a corporation engaged in the business of distributing wrapping paper, paper bags, and kindred products and in the manufacture of paper plates. During the year 1943, S. Safier, Incorporated, consumed 124 tons of paperboard in excess of its quota as established by M-241-a, as amended January 8, 1943, and in the first quarter of 1944 it consumed 75 tons of paperboard in excess of its quota aforesaid. S. Safier, Incorporated, also failed to maintain accurate and complete records of its inventories and production as required by paragraph (e) of Order M-241-a, as amended April 7, 1943, and as also required by § 944.15 of Priorities Regulation #1. These violations are due to inexcusable negligence on the part of the responsible agents of the corporation; it is hereby ordered, that:

§ 1010.624 *Suspension Order No. S-624.* (a) S. Safier, Incorporated, its successors or assigns, shall not consume pulp, paper and/or paperboard as defined in or governed by Order M-241-a, as amended October 16, 1944, in the manufacture of any article until the amount of pulp, paper and/or paperboard it would otherwise be permitted to use under Order M-241-a, as amended October 16, 1944, would have equalled 199 tons, or until the expiration of one year from the effective date of this order, whichever occurs first, unless otherwise authorized in writing by the War Production Board.

(b) Nothing contained in this order shall be deemed to relieve S. Safier, Incorporated, its successors or assigns, from restriction, prohibition, or provision contained in any other order or regulation of the War Production Board except insofar as the same may be inconsistent with the provisions hereof.

(c) This order shall take effect on December 30, 1944.

Issued this 20th day of December 1944.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 44-19873; Filed, Dec. 30, 1944; 4:04 p. m.]

PART 1010—SUSPENSION ORDERS

[Suspension Order S-634]

ALLAN H. W. HIGGINS AND LOU C. HIGGINS

Allan H. W. Higgins and Lou C. Higgins were suspended on September 27, 1944, by Suspension Order No. S-634. On October 25, 1944 they appealed from the provisions of the suspension order. The appeal was considered by the Deputy Chief Compliance Commissioner who concluded that the violations of Conservation Order L-41 charged against Allan H. W. Higgins and Lou C. Higgins were not wilful but were the result of gross negligence on their part. In all other respects the appeal was dismissed.

Issued this 30th day of December 1944.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 44-19872; Filed, Dec. 30, 1944; 4:04 p. m.]

PART 3270—CONTAINERS

[Conservation Order M-81 as Amended Jan. 1, 1945]

CANS

Section 3270.31 *Conservation Order M-81* is hereby amended to read as follows:

The fulfillment of requirements for the defense of the United States has created a shortage in the supply of materials entering into the manufacture of cans for defense, for private account and for export; and the following order is deemed necessary and appropriate in the public interest and to promote the national defense.

§ 3270.31 *Conservation Order M-81*—(a) *What this order does.* This order places limitations upon cans made of tinplate or terneplate. With minor exceptions (see paragraphs (e), (g-1) and (g-2)), cans not made of tinplate or terneplate, but made only of blackplate, or of any kind of waste, are no longer restricted by this order. This order lists in Schedule A the only products which may be packed in tinplate or terneplate cans except that, under certain limitations, unlisted products may be packed in

cans where only the soldered parts are made of tinplate or waste-waste.

(b) *Definitions.* Wherever used in this order:

(1) "Can" means any unused container made in whole or in part of tinplate or terneplate, 29 gauge or lighter, and any container closure or fitting made in whole or in part of tinplate or terneplate, but does not include a closure or fitting to be used on or as a part of a glass container or fibre or steel drum (as defined in Orders L–103, L–337 and L–197. The term does not include fluid milk shipping containers as defined in Conservation Order M–200.

(2) "Metal container" means any unused container which is made in whole or in part of tinplate, terneplate, blackplate, waste, or waste-waste. The term includes all pails and drums made from blackplate, 29 gauge or lighter (except stripper drums having a capacity of 30 pounds or greater) and any container closure or fitting made in whole or in part of tinplate, terneplate, blackplate, waste, or waste-waste, but does not include a closure or fitting to be used on or as a part of a glass container or fibre or steel drum (as defined in Orders L–103, L–337 and L–197). The term does not include fluid milk shipping containers as defined in Conservation Order M–200.

(3) "Tinplate" means steel sheets coated with tin (including primes and seconds) and includes (i) electrolytic tinplate in which the tin coating is applied by electrolytic deposition, and (ii) hot dipped tinplate in which the tin coating is applied by immersion in molten tin. The term includes waste—waste but not waste.

(4) "Terneplate" means steel sheets coated with terne metal (including primes and seconds). The term includes waste—waste but not waste. "Terne metal" means the lead-tin alloy used as the coating for terneplate but does not include lead recovered from secondary sources which contains not more than 2½ per cent residual tin. "SCMT" means special coated manufacturers' terneplate.

(5) "Blackplate" means steel sheets other than tinplate or terneplate 29 gauge or lighter. The term includes "blackplate rejects," and chemically treated blackplate (CTB). The term does not include waste or waste-waste.

(6) "Waste" means scrap tinplate, terneplate and blackplate (including strips and circles) produced in the ordinary course of manufacturing metal containers, and tinplate and terneplate strips produced in the ordinary course of manufacturing tinplate and terneplate. The term shall also include tinplate or terneplate parts recovered from used cans.

(7) "Waste-waste" means hot dipped or electrolytic tin-coated steel sheets or steel sheets coated with terne metal which have been rejected during processing by the producer because of imperfections which disqualify such sheets from sale as primes or seconds.

(8) "Packer" means any person who uses cans for commercially packing any product.

(9) "Packing quota" means, as specified in Schedule A, either the quantity, by area measurement, of tinplate and terneplate which a packer may use for packing a particular product during any calendar year or seasonal year, or the total tonnage of a particular product which a packer may pack in tinplate or terneplate cans in any calendar year.

Unrestricted Metal Containers

(c) *Metal containers made of blackplate and waste.* Except with respect to graphs (e), (g–1) and (g–2) below, metal containers not made of tinplate or terneplate, but made only of blackplate or waste are not restricted by this order.

Cans for Unlisted Products

(d) *0.25 or less electrolytic tinplate and waste-waste for soldered parts of cans.* For packing non-food products not listed in Schedule A, cans not made of any terneplate and of which only the soldered parts are made of 0.25 or less electrolytic tinplate, or tinplate waste-waste may be used by a packer without restriction as to size. However, the total area of tinplate so used for each unlisted non-food product during each calendar year must not exceed the total area of tinplate and terneplate used by the packer in the soldered parts of cans to pack the same product in 1941. Also, during the first six months of each calendar year, no packer may accept, in order to pack any unlisted non-food product, more cans than 50 percent of his annual quota to pack such product.

This paragraph does not permit cans to be used for packing foods for animals and pets.

Manufacturing Preferences

(e) *Manufacturing preferences to certain orders for metal containers.* In conformance with Priorities Regulations 1 and 3, each manufacturer must accept and treat the following classes of unrated orders as if they were rated AA–5: (1) Orders for cans to pack the products listed in Schedule A except the products listed as "Non-food Products"; (2) Orders for metal containers to be delivered, packed or empty, to the agencies or persons listed in paragraph (l) below; (3) Orders for metal containers to pack drugs, medicinals and biologicals.

General Restrictions

(f) *General restrictions on manufacture, sale and delivery.* No person shall manufacture, sell or deliver any metal containers which he knows, or has reason to believe, will be accepted or used in violation of any provision of this order.

(g) *General restrictions on use of cans.* No person may use a can for any purpose other than for packing the products listed in Schedule A in accordance with the packing quota, size and material limitations set forth in that Schedule. The only exceptions to this rule are set forth in paragraph (d) with respect to packing unlisted non-food products in cans having only their soldered parts made of tinplate, paragraph (j) with respect to small users, paragraph (k) with respect to cans to pack products not to be sold and paragraph (l) with respect to packing unlisted products for certain agencies and persons. Jobbers and retailers shall not be subject to the quota restrictions of this order, but they must receive and sell cans only in conformity with the other provision of this order.

(g–1) *Prohibition against use of metal containers for animal food.* No person shall use any metal container for packing any food which is not intended and suitable for human consumption. The use of metal containers for animal and pet food is not permitted.

(g–2) *Prohibition against manufacture of metal containers for motor oil and anti-freeze in certain areas.* Metal containers for packaging motor oil or anti-freeze are not permitted to be manufactured in Labor Areas classified by the War Manpower Commission as being in Group I. This restriction shall not apply to the manufacture of metal containers for packaging these products for delivery to the agencies or persons listed in paragraph (l).

(h) *Prohibitions against repacking.* No product packed in a can shall be repacked for sale in a can or any other type of container by the same or different person in the same or different form except to the extent specifically permitted in Schedule A.

(i) *Certificate.* No person shall manufacture, sell or deliver any cans unless he has received from the purchaser a certificate signed manually or as provided in Priorities Regulation 7. This certificate shall be in substantially the following form and, once filed by a purchaser with a supplier, covers all future deliveries from the supplier to that purchaser.

The undersigned purchaser certifies, subject to criminal penalties for misrepresentation, that he is familiar with Order M–81 of the War Production Board, and that all purchases from you of items regulated by that order, and the use of the same by the undersigned, will be in compliance with the order.

If a certificate in substantially the above form has been received from a purchaser before January 1, 1945, no additional certificate is required from the purchaser. This paragraph shall not apply to sales to retailers who buy for resale or persons who purchase from such retailers.

Exceptions

(j) *Exception for small users.* Nothing in this order shall prohibit any person whose total use of cans during a calendar year requires less than 250 base boxes of tin plate and terneplate from purchasing, accepting delivery of or using cans during that calendar year without any limitation as to packing quota. However, if he uses the cans to pack a product listed in Schedule A, he must conform to the provisions of the Schedule relative to can sizes and can materials. If he uses the cans to pack any unlisted non-food product, he may use (without restriction as to can size) tinplate or tinplate waste-waste for the soldered parts of the cans only, and any tinplate so used must have a coating not greater than 0.25 per base box. No terneplate may be used in cans to pack the unlisted non-food products.

(k) *Exception for products not to be sold.* The provisions of this order shall not apply to the manufacture, purchase, acceptance of delivery or use of cans (other than for samples distributed for the purpose of advertising or promoting the sale of a product) for packing any product which is not to be sold in the same or different form.

(l) *Military exception to packing unlisted products in cans.* The manufacture, purchase, acceptance of delivery and use of cans for packing any products not listed in Schedule A shall be permitted (without any quota, size or material restrictions) when such cans are to be delivered either packed or empty to the Army, Navy, Veterans Administration, any agency procuring for delivery pursuant to the Act of Congress of May 11, 1941 entitled "An Act to Promote the Defense of the United States" (Lend-Lease Act) and Maritime Commission or War Shipping Administration of the United States (including persons operating vessels for such Commission or Administration for use thereon, and other persons who have been assigned a preference rating for cans on Form WPB–646 (formerly PD–300)).

Miscellaneous

(m) *Applications for quotas.* Any packer who does not have a quota for using cans to pack a product listed in Schedule A or who does not have a quota for using cans to pack an unlisted non-food product to the extent permitted in paragraph (d) and who wants to have a quota established for him, may apply for a quota by filing a letter with the Containers Division, War Production Board, Washington 25, D. C., Ref: M–81. This letter should state what products he wants to pack and what facilities he has for this purpose. A quota will be assigned to him on an equitable basis in view of the quotas of other packers in the industry.

(n) *Appeals.* Appeals from this order shall be filed by addressing a letter to the Containers Division, War Production Board, Washington 25, D. C., Ref: M–81. The letter of appeal need not follow any particular form. It should state informally, but completely, the particular provision appealed from, the precise relief desired, the reasons why denial of the appeal would result in undue and excessive hardship, and such other statistical and narrative information as may be pertinent.

(o) *Reports.* All metal container manufacturers shall file a monthly report on Form WPB–2707 in accordance with the instructions in that form. This reporting requirement has been approved by the Bureau of the Budget in accordance with the Federal Reports Act of 1942. All persons affected by this order shall execute and file with the War Production Board such other forms and questionnaires as said Board shall, from time to time request, subject to the approval of the Bureau of the Budget.

(p) *Communications.* All communications concerning this order shall, unless otherwise directed, be addressed to: Containers Division, War Production Board, Washington 25, D. C., Ref: M–81.

(q) *Violations.* Any person who wilfully violates any provision of this order or who, in connection with this order wilfully conceals a material fact or furnishes false information to any department or agency of the United States is guilty of a crime, and upon conviction may be punished by fine or imprisonment. In addition, any such person may be prohibited from making or obtaining further delivery of, or from processing or using, material under priority control and may be deprived of priorities assistance.

Issued this 1st day of January 1945.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

SCHEDULE A

Column 1. Listed products. Listed in this column are the only products, except as provided in paragraphs (d), (j), (k) and (l) of the order, which may be packed in cans. Cans may be used to pack the listed products only if the products are packed in these cans in the form described in this column. Where repacking of listed products is permitted, specific treatment of the cut cans is required in some cases. Cans containing the listed food products for use on vessels under the direction of the War Shipping Administration may not be sold unless authorization to acquire the cans has been obtained on Form WPB–646 (formerly PD–300). Wherever the term, "WFO–22", appears in the Schedule, that refers to the order of the War Food Administration.

Column 2. Packing quotas. This column indicates the permitted packing quotas for the respective listed products. The quotas for the respective products are not interchangeable. Where, as in many cases, the word "Unlimited" appears in the column opposite a particular product in Column 1, that means that a packer (including a packer who has just begun business) may use the specified cans in an unlimited quantity to pack that particular product. Where, as in a few cases, the word "None" appears in the column, that means that no cans may be used for packing the particular product in column 1 to which the word is set opposite, except for those specified agencies or persons where the amount of cans which may be used is unlimited.

An example of the usual manner in which the permitted packing quota is specified is "75% 1941". This means that the packer's packing quota for the particular product for any calendar year is 75% of the quantity, by area measurement, of tinplate and terneplate used by him for packing the particular product during the calendar year 1941. The packing quota is sometimes specified in terms of a seasonal year rather than a calendar year. For example, where "75% 1942–1943" is specified, that means that the packer's packing quota for the particular product for any seasonal year is 75% of the quantity, by area measurement, of tinplate and terneplate used by him for packing the particular product during the seasonal year of 1942–1943. In several cases, the packing quota is not specified in terms of area measurement of tinplate and terneplate, but in terms of the total tonnage of that product packed during a previous year in cans, in cans and glass or in all types of containers.

With respect to those products classified below as "Meat, meat products and poultry", "Miscellaneous food products" and "Non-food Products", cans used for packing such products for the agencies and persons listed in paragraph (1) shall be exempt from the specified quotas, and, when determining the quota for packing such products, all containers packed during the specified base period for these agencies and persons shall be excluded. With respect to all other listed products, cans for these agencies and persons are included in the packing quota, and, when determining the quota for packing such products, cans (also other types of containers, where specified) packed during the specified base period for these agencies and persons shall be included.

Column 3. Can sizes. This column indicates the permitted sizes of cans, except that any person may use for packing any listed product a can which is larger than the largest listed size for packing that product. The size restrictions in this column also apply to cans to pack the listed products which are delivered to the agencies and persons listed in paragraph (1). Wherever the can size is specified by weight, the weight referred to shall be net weight of the contents of the can. Other can sizes are described in the terminology common to the industry such as "cylinder", "picnic", "oval", "drawn", "tall", "2", "10", "8Z", etc.

Columns 4 and 5. Can materials. These columns specify the materials permitted for the bodies and ends of the cans for each of the listed products. Any person may also use for packing a listed product cans with a tin coating lighter than that specified for that product. The material restrictions in this column also apply to cans to pack the listed products which are delivered to the agencies and persons specified in paragraph (1). When tinplate is specified, the coating indicated represents the maximum weight of tin coating per single base box. Menders arising in the production of electrolytic tinplate, which have been hot dipped with a maximum tin coating of 1.25 pounds per base box, may be used wherever 0.50 or heavier tinplate is specified in this column. When a scored can is used to pack any of the meat products listed in this Schedule, 1.25 tinplate may be used for the body of the can.

Product (1)	Packing quota (2)	Can sizes (3)	Can materials: Body (4)	Can materials: Ends (5)
Fruit and fruit products				
1. Apples, including crabapples. Whole apples not to be packed	100% 1942-43	10	1.50 tin	0.50 tin.
2. Apple sauce, including sauce from crabapples	100% 1942-43	2, 10	1.50 tin	0.50 tin.
3. Apricots, halves, pulp and puree. Whole fresh apricots may be packed only when fully ripe and not less than 10 or more than 18 to the pound. (See note after Item 22).	Unlimited	2½, 10	1.50 tin	1.50 tin.
4. Berries when packed as berries	Unlimited	2, 2½, 10	1.50 tin	1.50 tin.
5. Cherries	Unlimited	2, 2½, 10	1.50 tin	1.50 tin.
6. Cranberries, including cranberry sauce	100% of 1942 tonnage packed in cans and glass.	300	1.50 tin	1.50 tin.
7. Figs, Kadota	Unlimited	2½, 10	1.50 tin	0.50 tin.
8. Frozen fruits and vegetables	50% of 1943 frozen tonnage packed in all containers.	30 lb. or larger cans (not more than one-half may be packed in 30 lb. cans).	0.50 tin	0.50 tin.
9. Fruit cocktail, consisting of any combination of fruits listed in this Schedule and grapes, provided that the combination, by drained weight, shall consist of not less than 50% peaches and pears, and may not exceed 10% grapes. Pineapple may be used to the extent of 10% of the fruit cocktail.	Unlimited	2½, 10	1.50 tin	0.50 tin (1.50 tin may be used for filling WFO-22 set-aside in any calendar year to extent of 65% of average area of tin plate used in ends of cans for packing this product in calendar years 1943 and 1944)
10. Mixed fruits, consisting of any combination of fruits listed in this Schedule (with or without grapes), provided the combination by drained weight shall consist of not less than 55% nor more than 65% diced peaches, and not less than 35% nor more than 45% diced pears; or a combination of not less than 50% nor more than 60% diced peaches and not less than 30% nor more than 40% diced pears with not less than 6% nor more than 10% grapes. Such peaches or pears shall be peeled, pitted, or cored, and diced to a size such that no more than 20% of the units will pass through a 5/16" standard sieve, and no more than 20% of the units will have a greater edge dimension than ¾", and so as to leave not more than 1 square inch of peel per pound of product on a drained weight basis. Not more than 10% of the grapes shall be cracked or crushed or have attached cap stems. No fruit may be packed under this item until the packer has packed and set aside his full quota for that fruit as established pursuant to WFO-22 and orders supplementary thereto.	Unlimited	2½, 10	1.50 tin	0.50 tin.
11. Grapefruit segments	Unlimited	2	1.25 tin	1.25 tin.
12. Grapefruit juice	Unlimited	2, 3 Cyl, 10	1.25 tin	1.25 tin.
13. Orange juice	Unlimited	2, 3 Cyl, 10	1.25 tin	1.25 tin.
14. Orange-grapefruit juice blended (50% orange-50% grapefruit)	Unlimited	2, 3 Cyl, 10	1.25 tin	1.25 tin.
15. Lemon juice	100% 1941	6 Z, 8Z Tall, 2, 10	1.25 tin	1.25 tin.
16. Olives, ripe or green ripe	75% 1941-42	2½, 10	1.50 tin	1.50 tin.
17. Peaches, halves, slices, cubes, pulp and puree. (See note after Item 22)	Unlimited	2½, 10	1.50 tin	0.50 tin (1.50 tin may be used for filling WFO 22 set-aside in any calendar year to extent of 65% of average area of tinplate used in ends of cans for packing this product in calendar years 1943 and 1944)
18. Pears, halves, slices or cubes	Unlimited	2½, 10	1.50 tin	0.50 tin (1.50 tin may be used for filling WFO 22 set-aside in any calendar year to extent of 90% of average area of tinplate used in ends of cans jor packing this product in calennar years 1943 and 1944).
19. Pineapple, slices, chunks, crushed or tidbits. Spears not to be packed. (See note after Item 22.)	Unlimited	2, 2½, 3 Cyl, 10	1.25 tin	1.25 tin.
20. Pineapple juice	Unlimited	2, 3 Cyl, 10	1.25 tin	1.25 tin.
21. Plums	Unlimited	2½, 10	1.50 tin	1.50 tin.
22. Prunes, fresh Italian	Unlimited	2½, 10	1.50 tin	1.50 tin.

NOTE: When required for the packing of other products, pineapple may be repacked from No. 10 cans or larger. Apricots and peaches, solid pie pack, pulp and puree, may be repacked from No. 10 cans or larger. No. 10 cans cut under this provision must be properly cleaned and returned to the nearest detinning plant.

Vegetables and vegetable products				
23. Asparagus, all-green or culturally bleached	Unlimited	2, 2½, 10	1.25 tin	1.25 tin.
24. Beans, green or wax	Unlimited	2, 2½, 10	1.25 tin	0.50 tin.
25. Fresh shelled beans (whether referred to as beans or peas), including but not limited to lima beans, black-eyed peas or beans, field peas, soy beans.	Unlimited	2, 2½, 10	0.50 tin	CTB.
26. Dried beans, with or without pork or tomato sauce	45% 1941	300	0.50 tin	CTB.
27. Beets. Whole beets over 1¾" diameter not to be packed	Unlimited	2, 2½, 10	1.25 tin	1.25 tin.
28. Carrots. Whole carrots not to be packed	Unlimited	2, 2½, 10	1.25 tin	CTB.
29. Corn, fresh, sweet, cut, cream style or whole kernel	Unlimited	2, 10	0.50 tin	0.50 tin.
a. If vacuum packed		2 vacuum (307 x 306)	0.50 tin	0.50 tin.
30. Peas and carrots. Carrots not to exceed 40% of total drained weight	Unlimited	2, 2½, 10	1.25 tin	CTB.
31. Succotash	Unlimited	2, 2½, 10	0.50 tin	CTB.
32. Mixed vegetables (except succotash, and peas and carrots) 90% of the mixture by drained weight must consist of the vegetables listed in this Schedule and celery and onions; provided, that the combination by drained weight shall not contain more than 60% of any one vegetable:				
a. Without tomatoes	Unlimited	2, 2½, 10	1.25 tin	CTB.
(1) If vacuum packed		2 vacuum (307 x 306).	1.25 tin	CTB.
b. With tomatoes	Unlimited	2, 2½, 10	1.25 tin	0.50 tin.
(1) If vacuum packed		2 vacuum (307 x 306).	1.25 tin	0.50 tin.
33. Mushrooms	85.7% 1941-42	2Z, 4Z, 8Z	1.25 tin	0.50 tin.
34. Okra	Unlimited	2, 2½, 10	1.25 tin	0.50 tin.

Product (1)	Packing quota (2)	Can sizes (3)	Can materials: Body (4)	Can materials: Ends (5)
Vegetables and vegetable products—Continued				
35. Tomatoes and okra	Unlimited	2, 2½, 10	1.25 tin	1.25 tin.
36. Peas, green: a. If vacuum packed	Unlimited	2, 10	0.50 tin	0.50 tin.
		2 vacuum (307 x 306).	0.50 tin	0.50 tin.
37. Pumpkin and squash	100% 1941	2½	1.25 tin	0.50 tin.
37a. Sauerkraut	55% 1941–42	2½, 10	1.50 tin	1.50 tin.
38. Sweet potatoes, including yams	100% 1941	2½, 3 vacuum (404 x 307)	1.25 tin	0.50 tin.
39. Soups: Limited to the below-listed kinds of seasonal and non-seasonal soups containing in the case of all soups except mushroom and bean, no less than the specified percentage, by weight, of dry solids from dairy products in any form, poultry or polutry products in any form, fresh, brined, or frozen meats, fish, vegetables, and other products of the kinds listed in the Schedule. Mushroom or bean soups shall contain no less than the specified percentage of salt-free solids.				
a. Seasonal soups: Kinds, minimum solids: Asparagus, pea, spinach, tomato 7% dry solids; mushroom 18½% salt-free solids.	Unlimited	1 picnic	1.25 tin	0.50 tin.
b. Non-seasonal soups: Kinds, minimum solids: Chicken, chicken gumbo, chicken noodle, gumbo creole, consomme, bouillion and chicken broth, 6% dry solids. Clam or fish chowders, turtle, 8% dry solids. Scotch broth, vegetable, vegetable-vegetarian, pepper pot, oxtail, mock turtle, country style chicken and corn chowder, 10% dry solids. Beef and vegetable beef, 12% dry solids. Dried bean, 23% salt-free solids.	100% 1942. Products are interchangeable.	1 picnic	1.25 tin	0.50 tin.
40. Green leafy vegetables	Unlimited	2, 2½, 10	1.25 tin	0.50 tin.
41. Pimentos and sweet peppers	75% 1941	2½, 10	1.25 tin	0.50 tin.
42. Tomatoes	Unlimited	2, 2½, 10	1.25 tin	1.25 tin.
43. Tomato catsup, not less than 25% (specific gravity 1.11) by weight of total dry solids.	Unlimited	2½, 3 Cyl, 10	1.25 tin	1.25 tin.
44. Tomato juice, containing no other vegetable juices	Unlimited	2, 3 Cyl, 10	1.25 tin	0.50 tin.
45. Tomato juice, containing not more than 30% of other vegetable juices	Unlimited	2, 3 Cyl, 10	1.25 tin	1.25 tin.
46. Tomato sauce (from fresh tomatoes) including spaghetti sauce, containing not less than 8.7% (specific gravity 1.037) by weight, of dry tomato solids and not less than 10.0% (specific gravity 1.042) by weight of total dry solids, salt free. In addition to salt, the contents may contain pepper, spice oils, and other flavoring ingredients. (See note after Item 49.)	Unlimited	8Z short	1.25 tin	1.25 tin.
47. Tomato sauce (from tomato paste, pulp or puree) including spaghetti sauce, containing not less than 8.7% (specific gravity 1.037) by weight of dry tomato solids and not less than 10.0% (specific gravity 1.042) by weight of total dry solids, salt free. In addition to salt, the contents may contain pepper, spice oils, and other flavoring ingredients. (See note after Item 49.)	125% 1942	8Z short, 1 picnic	1.25 tin	1.25 tin.
48. Tomato paste, from fresh tomatoes, containing not less than 25% by weight of dry tomato solids. (See note after Item 49.)	Unlimited	6Z	1.25 tin	1.25 tin.
49. Tomato pulp or puree, from fresh tomatoes, containing not less than 10.7% (specific gravity 1.045) and not more than 25% by weight of dry tomato solids. (See note after this item.)	Unlimited	1 picnic	1.25 tin	1.25 tin.

NOTE: Tomato paste, tomato pulp or puree, and tomato sauce, may be repacked from No. 10, or from 5 gallon or larger reusable cans when required for packing other products, or for repacking in different form (other than in the form of tomato paste, or tomato pulp or puree) but none may be repacked in the same form. No. 10 cans cut under this provision must be properly cleaned and returned to the nearest detinning plant.

Fish and shellfish (Processed, and in hermetically sealed cans)				
50. Clams, soft, hard or razor	Unlimited	½ flat (307 x 200.25) or (307 x 201.25), 1 picnic (211 x 400), 1 tall (301 x 411), 2 (307 x 409), 10 (603 x 700)	0.50 tin	0.50 tin.
51. Crabmeat	Unlimited	½ flat (307 x 201.25)	0.50 tin	0.50 tin.
52. Fishflakes. Dried fishflakes not to be packed	Unlimited	300 (300 x 407), 2 (307 x 409)	0.50 tin	0.50 tin.
53. Ground fish, containing no filler	Unlimited	300 (300 x 407)	0.50 tin	0.50 tin.
54. Fish livers and fish liver oils	Unlimited	5 gal	1.25 tin	1.25 tin.
55. Fish roe	Unlimited	300 (300 x 407), ½ oval (513 x 307 x 103).	0.50 tin	0.50 tin.
56. Herring, Atlantic Sea, by whatever name known, including sardines	Unlimited	¼ drawn (300.5 x 404 x 014.5), ¾ drawn (304 x 508 x 105), ¾ three piece (308 x 412 x 112), 300 (300 x 407).		
Oblong or round cans: Packed in brine			0.50 tin	0.50 tin.
Packed in oil			0.50 tin	0.50 tin.
Packed in mustard or tomato sauce			1.25 tin	0.50 tin.
Oval cans: Packed in brine			1.25 tin	1.25 tin.
Packed in oil			1.25 tin	1.25 tin.
Packed in mustard or tomato sauce			1.25 tin	1.25 tin.
57. Herring, Pacific Sea	Unlimited	1 tall (301 x 411)		
Round cans: Packed in brine			0.50 tin	0.50 tin.
Packed in oil			0.50 tin	0.50 tin.
Packed in mustard or tomato sauce			0.50 tin	0.50 tin.
58. Herring, river including alewives	Unlimited	300 (300 x 407), 2 (307 x 409)	0.50 tin	0.50 tin.
59. Mackerel	Unlimited	300 (300 x 407)	0.50 tin	0.50 tin.
60. Menhaden	Unlimited	300 (300 x 407)	0.50 tin	0.50 tin.
61. Mullet	Unlimited	300 (300 x 407)	0.50 tin	0.50 tin.
62. Mussels	Unlimited	1 picnic (211 x 400), 2 (307 x 409), 10 (603 x 700).	0.50 tin	0.50 tin.
63. Oysters. No. 1 picnic cans shall contain not less than 7½ ounces of oysters by cut-out drained weight; No. 2 cans 14 ounces, and other permitted size cans shall contain a fill correspondingly proportionate to the No. 1 picnic can.	Unlimited	1 picnic (211 x 400), 1 tall (301 x 411), 2 (307 x 409).	0.50 tin	0.50 tin.

Product (1)	Packing quota (2)	Can sizes (3)	Can materials	
			Body (4)	Ends (5)
Fish and shellfish—Continued				
(Processed, and in hermetically sealed cans)				
64. Pilchards, by whatever name known including sardines	Unlimited	8Z short (211 x 300), ½ oblong (304 x 508 x 103) or (306 x 510 x 104), 300 (300 x 407), 1 oval (607 x 406 x 108).		
Round cans:				
Packed in brine			0.50 tin	0.50 tin.
Packed in oil			0.50 tin	0.50 tin.
Packed in mustard or tomato sauce			0.50 tin	0.50 tin.
Oval cans:				
Packed in brine			1.25 tin	1.25 tin.
Packed in oil			1.25 tin	1.25 tin.
Packed in mustard or tomato sauce			1.25 tin	1.25 tin.
Oblong cans:				
Packed in brine			1.50 tin	1.25 tin.
Packed in oil			1.50 tin	1.25 tin.
Packed in mustard or tomato sauce			1.50 tin	1.25 tin.
65. Salmon	Unlimited	½ flat (307 x 200.25) or (307 x 201.25), 1 flat (401 x 210.5) or (401 x 211), 1 tall (301 x 411).	1.25 tin	0.50 tin.
66. Shad	Unlimited	300 (300 x 407)	0.50 tin	0.50 tin.
67. Shrimp	Unlimited	1 picnic (211 x 400), 5 (502 x 410).	0.50 tin	0.50 tin.
68. Squid	Unlimited	300 (300 x 407)	0.50 tin	0.50 tin.
69. Tuna, bonito or yellowtail	Unlimited	½ tuna (307 x 113), 1 tuna (401 x 205.5) 4 lb. tuna (603 x 408).	0.50 tin	0.50 tin.
70. Turtle	Unlimited	300 (300 x 407)	0.50 tin	0.50 tin.
Dairy products				
71. Condensed milk, as defined by the Federal Security Administrator	Unlimited	14 oz	0.75 tin	0.75 tin.
72. Evaporated milk, as defined by the Federal Security Administrator	Unlimited	6 oz		
Until Mar. 31, 1945			1.25 tin	1.25 tin.
After Mar. 31, 1945			0.75 tin	0.75 tin.
73. Liquid modifications of milk, including only milk treated or mixed with other edible substances.	Unlimited	14½ oz		
Until Mar. 31, 1945			1.25 tin	1.25 tin.
After Mar. 31, 1945			0.75 tin	0.75 tin.
Meat, meat products and poultry				
74. Bacon	None	14 lb	1.25 tin	0.50 Btm. 1.25 Top.
75. Beef, veal, mutton and pork (including tushonka); corned, roast, or boiled, and containing not less than 85% meat by cooked weight:	None	24 oz	0.50 tin	CTB.
Cans with all seams soldered		Any size	1.25 tin	1.25 tin.
Cans with only side seams soldered		Any size	0.50 tin	CTB.
76. Meat products as follows	100% 1944 Products are interchangeable.			
a. Brains		10½ oz	0.50 tin	CTB.
b. Meat loaf, containing not less than 90% meat, by uncooked weight, with no added water. When packed as a chopped product, meat loaf may contain not more than 10% of the following ingredients: cereal, whole milk, eggs, and seasoning. Definitions of the Meat Inspection Division of the War Food Administration shall be used.		7 oz	0.50 tin	CTB.
c. Meat spreads, including ham, tongue, liver, beef and sandwich spreads. When packed as a spread, the chopped product shall contain not less than 65% meat and/or meat by-products, by cooked weight, with added cereal or other products. When packed as deviled ham or deviled tongue, the product shall consist of chopped meat and/or meat by-products without added cereal or other products. Definitions of the Meat Inspection Division of the War Food Administration shall be used.		3 oz	0.50 tin	CTB.
d. Sausage in casings, containing no cereal or similar substance and not to exceed 10% added water, by weight, except pork sausage, which may be prepared with not to exceed 3% added water by weight:				
Vienna sausage, frankfurters, pork sausage		4 oz., 9 oz., 12 oz., 16 oz., 10.	0.50 tin	CTB.
Sausage in oil, lard or rendered pork fat		5	0.50 tin	CTB.
e. Bulk sausage, containing not to exceed 3½% cereal and not to exceed 3% added water, by weight.		24 oz	0.50 tin	CTB.
f. Chopped luncheon meats, consisting of chopped seasoned meat, not to exceed 3% added water, by weight.		12 oz	0.50 tin	CTB.
g. Potted meat, consisting of chopped meat or by-products of meat, without added cereal or similar substance, and labeled as a potted or deviled meat product.		3¼ oz	0.50 tin	CTB.
h. Tongue		6 oz	0.50 tin	CTB.
77. Whole hams	75% 1941	Any size	1.25 tin	1.25 tin.
78. Corned beef hash, when packed according to War Food Administration standards.	50% 1941	300	0.50 tin	CTB.
79. Chile con carne with or without beans when packed according to War Food Administration standards.	50% 1941	300	0.50 tin	0.50 tin.
80. Turkey, boned, and chicken, boned	50% 1941	6 oz	0.50 tin	CTB.
Miscellaneous food products				
81. Baby foods:				
a. Consisting of food products of small particle size or in liquid or semi-liquid form made from the following ingredients: fruits, vegetables, meats, poultry products, dairy products, sugar, salt, or seasoning, yeast or derivatives. Dried prunes may be included and frozen fruits and vegetables may be used. Potatoes and cereal products may be used only in combination with other permitted products, and only provided the combined potato and cereal content does not exceed 12%, by weight, of the total product.	Unlimited	202 BF (202 x 214)	1.50 tin	1.50 tin.
b. Milk formulas, liquid	Unlimited	14½ oz		
Until March 31, 1945			1.25 tin	1.25 tin.
After March 31, 1945			0.75 tin	0.75 tin.
c. Soybean milk, liquid	Unlimited	300	1.25 tin	0.50 tin.
d. Milk formulas, dry or powdered	Unlimited	1 lb	0.50 tin	CTB.

Product (1)	Packing quota (2)	Can sizes (3)	Can materials: Body (4)	Can materials: Ends (5)
Miscellaneous food products—Continued				
82. Dehydrated vegetables, including soups	Unlimited	Any	0.50 tin	CTB.
83. Grape juice and grape pulp. (See note after Item 84)	Unlimited	5 gal	1.50 tin	1.50 tin.
84. Citrus pulp and citrus peel. (See note after this Item)	Unlimited	5 gal	1.25 tin	1.25 tin.
NOTE.—When required for packing other products, grape juice, grape pulp, citrus pulp and citrus peel may be repacked from 5 gallons or larger cans.				
85. Honey	Unlimited	5 lb	1.25 tin	1.25 tin.
86. Goat milk	Unlimited	14½ oz	1.25 tin	1.25 tin.
87. Milk, skimmed, dry or powdered	Unlimited	50 lb	0.50 tin	0.50 tin.
88. Milk, whole, dry or powdered	Unlimited	1 lb., 2¼ lb., 5 lb., 25 lb., 50 lb.	0.50 tin	CTB.
89. Liquid edible oils, including only animal, vegetable, olive, fish and other marine animal, and edible blends of such oils.	Unlimited	5 gal	1.25 tin	1.25 tin.
	125% 1944 tonnage packed in 1 gal. or larger size cans and glass.	1 gal	0.50 tin	0.50 tin.
90. Citrus concentrates: Grapefruit, orange, lemon and blends	Unlimited	6Z, 1 picnic, 2, 2½, 10	1.25 tin	1.25 tin.
91. Butter and margarines	Unlimited	1 lb	0.50 tin	0.50 tin.
92. Syrups, cane, maple, molasses, sorghum, and corn, including blends of these syrups.	150% of 1944 tonnage packed in No. 10 and gallon size cans and glass.	5 lb	1.25 tin	1.25 tin.
93. Chocolate syrup	125% 1944	10 or 10 lb	0.50 tin	0.50 tin.
94. Pectin, liquid only	Unlimited	5 gal	1.50 tin	1.50 tin.
95. Beer, packed for U. S. Army export or U. S. Navy off-shore use only	None	12 oz	0.50 tin	0.50 tin.
96. Salted nuts, packed for U. S. Army export or U. S. Navy off-shore use only	None	8 oz	0.50 tin	CTB.
97. Frozen cream	100% 1941	50 lb	1.25 tin	1.25 tin.
98. Frozen eggs	50% of 1943 frozen tonnage packed in all containers.	30 lb	0.50 tin	0.50 tin.
99. Shrimp, fresh cooked Alaska only (refrigerated shipment)	Unlimited	10	1.25 tin	0.50 tin.
100. Dry milk and dry milk products	100% 1941	Any	0.25 tin	CTB.
101. Hominy	50% 1941	No. 2	0.25 tin	CTB.
102. Cod fish cakes	50% 1941	10 oz	0.25 tin	CTB.
Non-food products				
103. Alcohol (excluding anti-freeze). Pharmaceutical and chemically pure	Unlimited	Any	1.25 tin	1.25 tin.
104. Aniline	Unlimited	Any	1.25 tin	1.25 tin.
105. Auto supplies.				
a. Radiator anti-rust compounds, liquid	Unlimited	Any	0.25 tin	0.25 tin.
b. Carbon removers	Unlimited	Any	SCMT	SCMT.
c. Radiator stop-leak	Unlimited	Any	1.50 tin	1.50 tin.
106. Bee feeder cans for use in shipping bees	Unlimited	Any	0.50 tin	CTB.
107. Blood plasma	Unlimited	Any	0.50 tin	CTB.
108. Carbon bisulfide	Unlimited	Any	SCMT	SCMT.
109. Cements (linoleum, rubber and synthetic rubber, latex types, other liquids and paste).	Unlimited	Any	SCMT	SCMT.
110. Chemicals (dry).				
a. Phenols	Unlimited	Any	1.50 tin	1.50 tin.
b. Ammonium salts, phosphorus	Unlimited	Any	1.25 tin	1.25 tin.
111. Chemicals (liquid).				
a. Alcohols, Aldehyde and Halogenated Hydrocarbon	Unlimited	Any	SCMT	SCMT.
b. Sodium Silicate	Unlimited	Any	0.50 tin	0.50 tin.
112. Cleaners.				
a. Wall paper	Unlimited	Any	SCMT	SCMT.
b. Window spray	Unlimited	Any	SCMT	SCMT.
c. Radiator liquid	Unlimited	Any	SCMT	SCMT.
d. Pastes	Unlimited	Any	SCMT	SCMT.
113. Chloroform and ether	Unlimited	Any	1.25 tin	1.25 tin.
114. Chlorpicrin, bromacetone, monochloracetone and acrolein	Unlimited	Any	SCMT	SCMT.
115. Deodorizers	100% 1941	Any	1.25 tin	1.25 tin.
116. Dyes	Unlimited	Any	1.25 tin	1.25 tin.
117. Fire extinguisher fluid or powders	100% 1941	Any	SCMT	SCMT.
118. Glues and adhesives	Unlimited	Any	SCMT	SCMT.
119. Glycerine	Unlimited	Any	1.50 tin	1.50 tin.
120. Grain fumigant, liquid	Unlimited	Any	SCMT	SCMT.
121. Hydraulic brake fluid	Unlimited	Any	SCMT	SCMT.
122. Nicotine sulphate	Unlimited	Any	1.50 tin	1.50 tin.
123. Oils, essential; distilled or cold pressed	Unlimited	Any	1.25 tin	1.25 tin.
124. Oils, transformer	Unlimited	Any	0.50 tin	0.50 tin.
125. Paints, copper bottom or antifouling	Unlimited	Any	1.25 tin	1.25 tin.
126. Paint products as follows:				
a. Pigmented oil paint	100% 1941	Any	SCMT	CTB.
b. Varnishes	Products are interchangeable.	Any	SCMT	CTB.
c. Aluminum paint		Any	SCMT	CTB.
d. Paste water paints, including resin emulsion		Any	SCMT	SCMT.
e. Lacquers, clear and pigmented		Any	SCMT	SCMT.
127. Plastic wood	Unlimited	Any	1.25 tin	1.25 tin.
128. Phenol	Unlimited	Any	1.50 tin	1.50 tin.
129. Phosphorus	Unlimited	Any	1.25 tin	1.25 tin.
130. Potassium permanganate, reagent grade	Unlimited	Any	1.25 tin	1.25 tin.
131. Shellac	Unlimited	Any	8 pound terne plate.	8 pound terne plate.
132. Soap, liquid	100% 1941	Any	1.25 tin	1.25 tin.
133. Sodium and potassium metals	Unlimited	Any	1.25 tin	1.25 tin.
134. Stock, pet and poultry supplies, liquid	100% 1941	Any	1.25 tin	1.25 tin.
135. Turpentine	Unlimited	Any	SCMT	SCMT.
136. Sodium peroxide	Unlimited	Any	0.50 tin	0.50 tin.
137. Varnish and paint removers	Unlimited	Any	SCMT	SCMT.

[F. R. Doc. 45-10; Filed, Jan. 1, 1945; 11:24 a. m.]

PART 3270—CONTAINERS

[Conservation Order M-81, Revocation of Direction 6]

UNLIMITED PACKING QUOTAS FOR ITEMS 11, 12, 13, AND 14, TO SCHEDULE I

Direction 6 to Conservation Order M-81 is revoked. Order M-81, as amended January 1, 1945, incorporates the provisions of this direction in Schedule A and makes this direction unnecessary.

Issued this 1st day of January 1945.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 45-9; Filed, Jan. 1, 1945; 11:24 a. m.]

PART 3288—PLUMBING AND HEATING EQUIPMENT

[Limitation Order L-42, Direction 5]

CAST IRON BATHTUBS

The following direction is issued pursuant to Limitation Order L-42:

(a) *What this direction does.* The War Production Board having determined upon a program of production of metal bathtubs has authorized the production of 50,000 cast iron bathtubs for the first quarter of 1945. This direction tells by whom and for what purposes bathtubs may be made. The War Production Board may, however, find it necessary to reduce or withdraw any one or more of the quotas herein authorized should the facilities and labor necessary to production of these bathtubs be required for programs more essential to the national defense. Producers will in such cases be notified of any reduction in their respective quotas; unless and until such notice is given, they may proceed upon the assumption that the amount below stated will be their respective authorization quotas for the first quarter of 1945.

(b) *Production of bathtubs.* Prior to April 1, 1945, the following manufacturers may produce at their plants at the addresses indicated recessed type cast iron bathtubs no longer than those commercially known as five feet and in quantities not exceeding the number indicated opposite their names:

American Radiator and Standard Sanitary Corporation, Louisville, Ky	10,000
Crane Company, Chattanooga, Tenn.	10,000
Eljer Company, Salem, Ohio	10,000
Kohler Company, Kohler, Wis	10,000
Richmond Radiator Company, Uniontown, Pa	10,000

Any manufacturers who failed to produce their full quarterly quota authorized under Direction 4 to Limitation Order L-42, may make up the deficit only during the first month of the first quarter 1945. This additional carry-over production is not to be charged against the authorized quarterly quota for the first quarter of 1945.

(c) *Sale of bathtubs.* These bathtubs may be delivered only to fill orders (1) of or for ultimate delivery to the Army, Navy or Veterans Administration, (2) for export authorized by the Foreign Economic Administration (3) for approved installations in projects authorized on Form GA-1456, Form WPB-2896 or Form WPB-2774, or (4) from petroleum operators approved by the Petroleum Administration for War. No jobber, or dealer, may accept delivery of any such bathtubs to place in his inventory, whether or not he has previously delivered bathtubs to fill such orders. No jobber, or dealer may order, or accept delivery of any such bathtubs unless he has in his possession an actual order which has been approved by the Petroleum Administration for War or which calls for the delivery of bathtubs to an authorized project or building with a specified completion date, to or for the account of the Army, Navy or Veterans Administration or for installation in a project approved by the War Production Board on Form GA-1456, Form WPB-2896 or Form WPB-2774. Shipments for export may be made only if a license has actually been issued by the Foreign Economic Administration. A manufacturer may not accept a rating alone as evidence of his authority to deliver to a dealer, but must obtain in addition to the standard certification accompanying the extension of the rating applicable information of the following nature:

(1) For delivery to the Army or Navy; the contract purchase order, or rating certificate number.

(2) For delivery to or for the account of the Veterans Administration:

(a) Purchases made under CMP Regulation 5A, the contract purchase order or rating certificate number.

(b) Projects authorized on Form GA-1456, the number and location of the project.

(3) For delivery to a petroleum operator or to a project authorized on Form GA-1456 or Form WPB-2896 or Form WPB-2774; the number and location of the project.

(4) For export authorized by the Foreign Economic Administration; the export license number.

(d) *Reports.* Each manufacturer named in paragraph (b) shall report by letter on or before the 10th day of each month to the Plumbing and Heating Division, War Production Board, Washington 25, D. C., by size, the number of bathtubs produced and the number shipped under the direction during the preceding month. This reporting requirement has been approved by the Bureau of the Budget in accordance with the Federal Reports Act of 1942.

(e) *Effect of other orders.* The restrictions of Schedule XII to Order L-42 are superseded to the extent necessary to give effect to this direction.

Issued this 1st day of January 1945.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 45-8; Filed, Jan. 1, 1945; 11:24 a. m.]

PART 3290—TEXTILES, CLOTHING AND LEATHER

[General Conservation Order M-310, General Direction 5, as Amended Dec. 30, 1944]

RESTRICTION ON PROCESSING OF CATTLEHIDE AND CALFSKIN

The following direction is issued pursuant to General Conservation Order M-310:

Until further notice no tanner shall put into process for his own account in any calendar quarter, in excess of 300% of the monthly average number of cattlehides or calfskins, respectively, which he put into process for his account during 1942.

Until further notice, no tanner shall put into process for the account of others in any calendar quarter in excess of 300% of the monthly average number of cattlehides or calfskins, respectively, which he put into process for the account of others during 1942.

Until further notice, no contractor or converter shall cause to be put into process for his account in any calendar quarter in excess of 300% of the monthly average number of cattlehides or calfskins, respectively, which he caused to be put into process for his account during 1942.

This direction does not apply to cattlehides put into process to make rawhide for saddle trees, or to calfskins put into process to make rawhide sold to persons who certify that it will be used for artificial limbs, or for laces for inflated balls to fill military orders. These cattlehides and calfskins shall be excluded in computing both base period and current wettings.

This direction shall expire on March 31, 1945 unless previously extended.

Issued this 30th day of December 1944.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 44-19870; Filed, Dec. 30, 1944; 4:04 p. m.]

PART 3290—TEXTILES, CLOTHING AND LEATHER

[General Conservation Order M-310, Gen. Direction 6, as Amended Dec. 30, 1944]

RESTRICTION ON PROCESSING OF HORSEHIDE FRONTS

The following direction is issued pursuant to General Conservation Order M-310:

Effective July 1, 1944, and until further notice, no tanner shall put into process for his own account or the account of others, and no converter shall cause to be put into process for his account, in any calendar quarter, more than 300% of his monthly average of wet salted horsehide fronts put into process for his own account or the account of others, or caused to be put into process for his account, during the year ending June 30, 1942. However, any tanner may put into process for his own account or for the account of others and any converter may cause to be put into process for his account any foreign wet salted horsehide fronts allocated to him in place of foreign dry horsehide fronts.

In computing the number of wet salted horsehide fronts which may be put into process or caused to be put into process during the fourth calendar quarter of 1944, any three fronts delivered against military glove orders may be counted as only two fronts and any five fronts delivered against military orders for hard or soft baseball leather may be counted as only three fronts. In reporting on Form WPB-1001 the actual number of fronts put into process shall be stated and the additional quantities wet in as permitted by this direction shall be reported under the "Remarks" column.

This direction shall expire on March 31, 1945 unless previously extended.

Issued this 30th day of December 1944.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 44-19871; Filed, Dec. 30, 1944; 4:04 p. m.]

PART 3290—TEXTILES, CLOTHING AND LEATHER

[General Conservation Order M-310, Revocation of Direction 7]

General Direction 7 to General Conservation Order M-310 is hereby revoked. This direction has been superseded by General Direction 3 to General Conserva-

tion Order M-310 as amended December 29, 1944.

Issued this 29th day of December 1944.

WAR PRODUCTION BOARD,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 44-19794; Filed, Dec. 29, 1944; 4:40 p. m.]

Chapter XI—Office of Price Administration

PART 1364—FRESH, CURED AND CANNED MEAT AND FISH PRODUCTS

[RMPR 169,[1] Amdt. 49]

BEEF AND VEAL CARCASSES AND WHOLESALE CUTS

A statement of the considerations involved in the issuance of this amendment has been issued simultaneously herewith and filed with the Division of the Federal Register.*

Revised Maximum Price Regulation No. 169 is amended in the following respects:

1. Section 1364.452 (1) is amended to read as follows:

(1) *Boneless beef for Army canned meat.* (1) On and after December 10, 1942. regardless of any contract, agreement or other obligation, no person shall sell or deliver any "boneless beef for Army canned meat", and no person shall buy or receive any "boneless beef for Army canned meat" at a price higher than the maximum price permitted in subparagraph (1) (2) of this section; and no person shall agree, offer, solicit or attempt to do any of the foregoing.

(2) The maximum delivered[2] price for "boneless beef for Army canned meat" in each of the following price zones shall be:

[Zone prices per hundredweight in carload or less than carload quantities; frozen and packaged. The price for any fraction of a hundredweight shall be reduced accordingly. Additions and deductions of Schedules III and II, respectively, are not applicable.] [1]

Price zone	Grade	
	Cutter and canner or D	Utility or C
1	19.50	23.00
2	18.75	22.25
3	17.75	21.25
4	17.75	21.25
5	18.25	21.75
6	18.50	22.00
7	18.75	22.25
8	19.00	22.50
9	19.25	22.75
10	19.50	23.00

[1] If packed in a V-1, full telescope, weather-proof fibre board box, with a minimum of .100 caliper inches and a minimum dry bursting strength of 750# per square inch, $0.25 additional boxing charge may be made.

*Copies may be obtained from the Office of Price Administration.

[1] 9 F.R. 1121, 2023, 2135, 3424, 4648, 4782, 5955.

[2] If "boneless beef for Army canned meat" is sold on an f. o. b. boning plant basis, the seller shall reduce the price specified above for the zone in which the boning plant is located by 25 cents per hundredweight and the result shall be the seller's f. o. b. boning plant price.

(3) "Boneless beef for Army canned meat" as used in subparagraph (1) (2), (4) and (5) hereof, means beef derived from the grades and classes and satisfying the specifications and requirements contained in CQD No. 305, as amended, "Beef, Processing, Army", issued July 26, 1944, by the Quartermaster Depot of the United States Army. No boneless beef shall be packed as "boneless beef for Army canned meat" except in the presence of an official inspector designated by the United States Army Veterinary Corps or other United States Government Agency. The seller shall place a sticker or stencil on the container certifying the appropriate grade of the "boneless beef for Army canned meat" contained therein. By placing an official U. S. inspection stamp on the container, the official inspector shall attest the accuracy of the seller's certification.

(4) The maximum delivered price for boneless beef which does not qualify as "boneless beef for Army canned meat" and which has been rejected by a war procurement agency or by any of its authorized agents or representatives shall be $1.00 per hundredweight lower than the applicable zone price established for "boneless beef for Army canned meat" of utility or cutter and canner grade in subparagraph (1) (2) of this section, depending on the grade of boneless beef involved.

(5) In the event "boneless beef for Army canned meat" is ordered and delivered fresh, chilled or refrigerated, but unfrozen, the seller shall deduct 35 cents per hundredweight from the applicable zone price specified in subparagraph (1) (2) of this section.

2. The words "Range 5-6 lbs." appearing in item 3 below column heading III of the table contained in § 1364.452 (p) (3) is amended to read "Range 5 lbs. and up".

3. Item 4 below column heading III of the table contained in § 1364.452 (p) (3) is hereby deleted.

4. Column heading XI is added to the table contained in § 1364.452 (p) (3) to read as follows:

XI—Trimmed beef tenderloins—utility or C grade derived from the production of "boneless beef for Army canned meats"—may be sold to war procurement agencies only.[1]

Zone:

1	41.75
2	41.00
3	40.00
4	40.00
5	40.50
6	40.75
7	41.00
8	41.25
9	41.50
10	41.75

[1] Trimmed beef tenderloins—utility or C grade derived from the production of "boneless beef for Army canned meat" shall be packed in containers meeting the specifications and requirements of the Quartermaster Depot of the United States Army. Each container shall carry the following legend:

Trimmed Beef Tenderloins—Utility or C Grade—For War Procurement Agencies Only

5. The first sentence of § 1364.452 (p) (7) (i) is amended to read as follows:

(i) *Full trimmed beef tenderloin.* "Full trimmed beef tenderloin" means the cutter and canner, utility or bologna bull grade tenderloin muscle with the attached side strip muscle lying inside of the full loin, cut and trimmed as herein required.

6. Section 1364.454 (c) (1) is amended to read as follows:

(1) For any grade of kosher beef triangle or kosher beef wholesale cut or cuts obtained from the kosher triangle, which cut or cuts are derived from cattle slaughtered in that portion of Zone 9 north of the Potomac River and which clearly bear the abattoir stamp at the time of sale, the seller may add $1.50 per hundredweight to the applicable Zone 9 price: *Provided,* That such wholesale cut or cuts shall be sold to a bona fide buyer of kosher meat located in the portion of Zone 9 north of the Potomac River. In the case of kosher forequarters derived from cattle slaughtered in the same area and sold under the same conditions, the seller may add $1.20 per hundredweight to the applicable Zone 9 price.

This amendment shall become effective December 29, 1944.

Issued this 29th day of December 1944.

JAMES F. BROWNLEE,
Acting Administrator.

[F. R. Doc. 44-19792; Filed, Dec. 29, 1944; 3:51 p. m.]

PART 1388—DEFENSE-RENTAL AREAS

[Hotels and Rooming Houses,[1] Amdt. 40]

MALVERN, ARK. AREA

The Rent Regulation for Hotels and Rooming Houses is amended in the following respects:

1. Section 4 (h) is added to read as follows:

(h) *Rooms in the Malvern, Arkansas Defense-Rental Area.* For the rooms in the Malvern, Arkansas Defense-Rental Area for which the maximum rent was charged or established by order of the Administrator between October 1, 1942 and November 30, 1943, inclusive, the rent provided by such order. Any order issued by the Administrator for rooms in the Malvern, Arkansas Defense-Rental Area between October 1, 1942 and November 30, 1943, inclusive, which was in effect on the latter date, shall be effective under this regulation.

2. Section 7 (f) is added to read as follows:

(f) *Rooms in the Malvern, Arkansas Defense-Rental Area.* Section 7 (a) shall not apply to the registration of maximum rents which were registered between October 1, 1942 and November 30, 1943, inclusive.

3. Item 23 (a) is added to Schedule A to read as follows:

[1] 9 F.R. 11322, 11540, 11610, 11787, 12414, 12866, 12967, 14059, 14357, 14238.

Defense-rental area	State	County or counties in defense-rental area under rent regulation for hotels and rooming houses	Maximum rent date	Effective date of regulation	Date by which registration statement to be filed, inclusive
(23a) Malvern, Ark	Arkansas	Hot Spring	Mar. 1, 1942	Jan. 1, 1945	Feb. 15, 1945

This amendment shall become effective January 1, 1945.

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

Issued this 30th day of December 1944.

JAMES F. BROWNLEE,
Acting Administrator.

[F. R. Doc. 44-19881; Filed, Dec. 30, 1944; 4:13 p. m.]

PART 1388—DEFENSE-RENTAL AREAS

[Housing,[1] Amdt. 43]

MALVERN, ARK. AREA

The Rent Regulation for Housing is amended in the following respects:

1. Section 4 (k) is added to read as follows:

(k) *Housing in the Malvern, Arkansas Defense-Rental Area.* For housing accommodations in the Malvern, Arkansas Defense-Rental Area for which the maximum rent was charged or established by order of the Administrator between October 1, 1942 and November 30, 1943, inclusive, the rent provided by such order. Any order issued by the Administrator for housing accommodations in the Malvern, Arkansas Defense-Rental Area between October 1, 1942 and November 30, 1943, inclusive, which was in effect on the latter date shall be effective under this regulation.

2. Section 7 (e) is added to read as follows:

(e) *Housing in the Malvern, Arkansas Defense-Rental Area.* The first three sentences of section 7 (a) shall not apply to housing accommodations in the Malvern, Arkansas Defense-Rental Area for which a registration statement was filed between October 1, 1942 and November 30, 1943, inclusive, except where the maximum rent established under this regulation is different than the maximum rent which was in effect on November 30, 1943.

3. Item 23 (a) is added to Schedule A to read as follows:

Defense-rental area	State	County or counties in defense-rental area under rent regulation for housing	Maximum rent date	Effective date of regulation	Date by which registration statement to be filed (inclusive)
(23a) Malvern, Ark	Arkansas	Hot Spring	Mar. 1, 1942	Jan. 1, 1945	Feb. 15, 1945

This amendment shall become effective January 1, 1945.

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

Issued this 30th day of December 1944.

JAMES F. BROWNLEE,
Acting Administrator.

[F. R. Doc. 44-19880; Filed, Dec. 30, 1944; 4:13 p. m.]

PART 1407—RATIONING OF FOOD AND FOOD PRODUCTS

[Rev. RO 13,[2] Amdt. 42 to 2d Rev. Supp. 1]

PROCESSED FOODS

Section 1407.1102 (a) is amended to read as follows:

(a) Processed foods shall have the point values set forth in the Official Table of Point Values (No. 21) (OPA Form R-1313) which is made a part hereof.[3]

This amendment shall become effective 12:01 a. m., December 31, 1944.

Issued this 30th day of December 1944.

JAMES F. BROWNLEE,
Acting Administrator.

[F. R. Doc. 44-19876; Filed, Dec. 30, 1944; 4:13 p. m.]

PART 1407—RATIONING OF FOOD AND FOOD PRODUCTS

[Rev. RO 16,[1] Amdt. 24 to 2d Rev. Supp. 1]

MEAT, FATS, FISH AND CHEESES

Section 1407.3027 (a) is amended to read as follows:

(a) Foods covered by Revised Ration Order 16 shall have the point values set forth in the Official Tables of Consumer and Trade Point Values (OPA Form R-1313) No. 21, and in the Official Table of Consumer Point Values for Kosher Meats (OPA Form R-1611) No. 20-21, which are made a part hereof.[1]

This amendment shall become effective 12:01 a. m. December 31, 1944.

Issued this 30th day of December 1944.

JAMES F. BROWNLEE,
Acting Administrator.

[F. R. Doc. 44-19879; Filed, Dec. 30, 1944; 4:12 p. m.]

PART 1420—BREWERY, WINERY AND DISTILLERY PRODUCTS

[MPR 445,[2] Amdt. 21]

DISTILLED WHISKEY

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.*

Maximum Price Regulation 445 is amended in the following respect:

Section 2.3 (c) (1) and (2) are amended by adding the words "and January 1945" following the words "August 1944", wherever the same appear in the column headings.

This amendment shall become effective January 1, 1945.

Issued this 30th day of December 1944.

JAMES F. BROWNLEE,
Acting Administrator.

[F. R. Doc. 44-19878; Filed, Dec. 30, 1944; 4:12 p. m.]

PART 1438—NONMETALLIC MINERALS

[MPR 347,[3] Amdt. 5]

MICA

A statement of the considerations involved in the issuance of this Amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.*

Maximum Price Regulation No. 347 is amended in the following respects:

1. Section 3 is amended to read as follows:

SEC. 3. *Maximum prices for punch and sheet mica*—(a) *Domestically produced mica.* The provisions of this Maximum Price Regulation No. 347 and of the General Maximum Price Regulation shall not apply to sales or deliveries of domestically produced punch and sheet mica.

(b) *Imported mica.* (1) The provisions of this Maximum Price Regulation No. 347, of the General Maximum Price Regulation, and of the Maximum Import Price Regulation shall not apply to sales or deliveries of: (i) muscovite block and film mica of heavy stained quality or better and of grade No. 6 or larger and (ii) phlogopite (amber) block mica of grade No. 6 or larger.

[1] 9 F.R. 11335, 11541, 11610, 11797, 12414, 12866, 12967, 14060, 14357.

[2] 9 F.R. 173, 908, 1181, 2091, 2290, 2553, 2830, 2947, 3580, 3707, 4542, 4605, 4607, 4883, 5956, 6103, 6151, 6450, 7344, 7423, 7433, 9169, 9170, 9266, 9278.

[1] 9 F.R. 6772, 6825, 7262, 7438, 8147, 8931, 9266, 9278, 9785, 9896, 10425, 10875, 10876, 10777, 11426, 11513, 11906, 11955, 11961, 12814, 12867.

[2] Filed as part of the original document.

*Copies may be obtained from the Office of Price Administration.

[1] Filed as part of the original document.

[2] 9 F.R. 4687, 7708, 9505, 11538, 13996, 14494.

[3] 8 F.R. 3530, 6181, 8275, 11871.

(2) Except as provided in section 5a of this regulation, the provisions of the Maximum Import Price Regulation shall apply to imports of all other qualities and grades (sizes) of punch and sheet mica.

2. Section 4 is amended to read as follows:

SEC. 4. *Maximum prices for fabricated mica produced from punch or sheet mica.* The provisions of this Maximum Price Regulation No. 347 and of the General Maximum Price Regulation shall not apply to sales or deliveries of fabricated mica produced from punch or sheet mica.

3. Section 5a is amended to read as follows:

SEC. 5a. *Maximum prices for sales or deliveries made by the Metals Reserve Company of mica splittings and of certain imported punch and sheet mica.* The provisions of the General Maximum Price Regulation shall continue to apply to sales and deliveries of mica splittings and of imported punch and sheet mica (qualities and grades (sizes) not listed in section 3 (b) (1) of this Maximum Price Regulation No. 347) made by the Metals Reserve Company. However, if the Metals Reserve Company is unable to determine its maximum prices for the sale or delivery of any mica splittings or such imported punch or sheet mica under § 1499.2 of the General Maximum Price Regulation, it shall determine the net price at which it expects to sell such material and shall file such net price with the Office of Price Administration for approval as its maximum price. Such proposed selling price shall be filed with the Office of Price Administration, Second and D Streets SW., Washington, D. C., within 15 days after the first such sale or delivery made after May 17, 1943.

When filing such a price, the Metals Reserve Company shall set forth, in addition to the net price, its list price and all discounts, allowances, and differentials for all classes of buyers, any additional charges which it expects to add to the net price, a description and identification of the commodity, a statement showing how the proposed price was determined, a statement of the reasons why a maximum price cannot be computed in accordance with the provisions of § 1499.2 of the General Maximum Price Regulation, and a description of the use or uses to which the commodity is to be put.

Pending action by the Office of Price Administration on a price submitted for approval under this Section, the Metals Reserve Company may sell or deliver at such prices: *Provided*, That the price submitted for approval shall be deemed to be approved unless the Office of Price Administration disapproves such price and establishes an approved price within fifteen days from the date on which the price submitted is received by the Office of Price Administration or if further information is requested within such time, then within fifteen days from the date when such information is received.

4. Section 17 (a) is amended by deleting therefrom paragraphs numbered (5) and (9).

This amendment shall become effective January 1, 1945.

Issued this 1st day of January 1945.

JAMES F. BROWNLEE,
Acting Administrator.

[F. R. Doc. 45-23; Filed, Jan. 1, 1945; 11:41 a. m.]

PART 1439—UNPROCESSED AGRICULTURAL COMMODITIES

[MPR 426,[1] Amdt. 78]

FRESH FRUITS AND VEGETABLES FOR TABLE USE, SALES EXCEPT AT RETAIL

A statement of the considerations involved in the issuance of this amendment has been issued and filed with the Division of the Federal Register.*

Section 15, Appendix H is amended in the following respects:

1. In paragraph (b), Table 3, a footnote reference 4 is inserted after "$3.50" in Item 1, Column 6, and a footnote is added to the table to read as follows:

[4] During January 1945, for green peas grown in Florida, "$5.25" is substituted for "$3.50" in Item 1, Column 6.

2. Paragraph (b) Table 4 is amended in the following respects:

a. Footnote reference 5 is deleted wherever it appears in Items 1 and 7.

b. Footnote reference 5 is added to Items 2 and 8 in Column 5 and to "$3.50" in Item 2 in Column 6.

c. Footnote 5 is amended to read as follows:

[5] During January 1945, "$4.05" is substituted for "$3.50" in Item 2, Columns 5 and 6, and "14.4" is substituted for "12.5" in Item 8, Column 5.

3. In paragraph (b), Table 5, footnote reference 5 is inserted after "$3.50" in Item 1, Columns 5 and 6, after "$2.35" in Item 2, Columns 5 and 6, and after "7.8" in Item 3, Column 5, and a footnote is added to the table to read as follows:

[5] During January 1945, in Item 1, Columns 5 and 6, "$4.35" is substituted for "$3.50"; in Item 2, Columns 5 and 6, "2.90" is substituted for "$2.35"; and in Item 3, Column 5, "9.7" is substituted for "7.8".

4. In paragraph (b), Table 6, Column 5, footnote reference 4 is inserted after "$4.90" in Item 1, after "$3.25" in Item 3 and after "11.7" in Item 5, and a footnote is added to the table to read as follows:

[4] During January 1945, for sweet peppers for sale f. o. b. shipping points in Florida and for sale in wholesale receiving points east of and including Chicago, Illinois, the Column 5 price shall be for Item 1—$6.25, for Item 3—$4.15, and for Item 5—14.9 cents per pound.

5. Paragraph (b), Table 7, is amended in the following respects:

a. Footnote reference 6 is deleted from the title and added to Items 2, 6 and 10 in Column 5.

b. Footnote 6 is amended to read as follows:

[6] During January 1945, for cucumbers for sale f. o. b. shipping points in Florida and for sale in wholesale receiving points east of and including Chicago, Illinois, the Column 5 price shall be for Item 2—$8.90, for Item 6—$5.20, and for Item 10—18.5.

6. In paragraph (c), Footnote 4 to the Table of Maximum Markups is deleted.

This amendment shall become effective at 12:01 a. m., January 1, 1945.

Issued this 30th day of December 1944.

JAMES F. BROWNLEE,
Acting Administrator.

Approved: December 30, 1944.

GROVER B. HILL,
Acting War Food Administrator.

[F. R. Doc. 44-19877; Filed, Dec. 30, 1944; 4:12 p. m.]

TITLE 47—TELECOMMUNICATION

Chapter I—Federal Communications Commission

[Order No. 77-D]

PART 12—RULES GOVERNING AMATEUR RADIO: STATIONS AND OPERATORS

PART 13—RULES GOVERNING COMMERCIAL RADIO OPERATORS

SUSPENSION OF REQUIREMENTS FOR RENEWAL OF LICENSES

At a session of the Federal Communications Commission held at its offices in Washington, D. C., on the 27th day of December 1944;

The Commission having under consideration its rules governing amateur radio stations and operators and its rules governing commercial radio operators, with particular reference to the provisions concerning renewals; and

It appearing that present conditions render it difficult for amateur radio station licensees, amateur radio operators, and commercial radio operators to make a showing of service or use required for renewal of license; and that such difficulty will be accentuated in many cases due to military service;

It is ordered, That §§ 12.26 and 12.66 of the rules governing amateur radio stations and operators, and § 13.28 of the rules governing commercial radio operators, insofar as the required showing of service or use of license is concerned, be, and they are hereby, suspended until further order of the Commission, but in no event beyond January 1, 1946.

This order shall become effective January 1, 1945.

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

[F. R. Doc. 44-19812; Filed Dec. 30, 1944; 11:38 a. m.]

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*Copies may be obtained from the Office of Price Administration.

[1] 8 F.R. 16409, 16294, 16519, 16423, 17372; 9 F.R. 790, 902, 1531, 2008, 2023, 2091, 2493, 4030, 4086, 4088, 4434, 4786, 4787, 4877, 5926, 5929, 6104, 6108, 6420, 6711, 7259, 7268, 7434, 7425, 7580, 7583, 7759, 7774, 7834, 8148, 9066, 9090, 9289, 9356, 9509, 9512, 9549, 9785, 9896, 9897, 10192, 10122, 10499, 10877, 10777, 10878, 11350, 11534, 11546, 12038, 12208, 12340, 12341, 12263, 12413, 12537, 12643, 12968, 12973, 13067, 13138, 13205, 13761, 13934, 14062, 14437.

PART 42—PRESERVATION OF RECORDS

TELEGRAMS AND CABLEGRAMS

The Commission on December 27, 1944, effective February 1, 1945, amended § 42.91 *Records described; applicability; permanent records*, by changing the following paragraphs to read:

83. *Telegrams (other than ship messages) and cablegrams.* (a) All classes of original filed telegraph and cable messages transmitted at public tariff rates. This item also covers the original transcript of messages received over telephones for transmission—6 months.[1]

(b) Tissue or carbon copies, made at destination offices, of messages covered by item (a) above—6 months.[1]

* * * * *

90. *Receiving and delivering telegrams and cablegrams.* (a) Receivers' record of messages filed—6 months.[2]

(Sec. 4 (i), 48 Stat. 1068; 47 U.S.C. 154 (i); Sec. 220, 48 Stat. 1078; 47 U.S.C. 220)

By the Commission.

[SEAL] T. J. SLOWIE, *Secretary.*

[F. R. Doc. 44-19813; Filed, Dec. 30, 1944; 11:38 a. m.]

TITLE 49—TRANSPORTATION AND RAILROADS

Chapter I—Interstate Commerce Commission

Subchapter A—General Rules and Regulations

[S. O. 271]

PART 95—CAR SERVICE

TRANSPORTATION OF HORSES AND DOGS FOR RACING

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 30th day of December, A. D. 1944.

It appearing that Honorable James F. Byrnes, Director, Office of War Mobilization and Reconversion, has written the Director of the Office of Defense Transportation December 23, 1944, stating in part as follows:

> The operation of race tracks has thrown an additional burden on rail and highway transportation. I have therefore asked the management of these tracks to discontinue their operation by January 3, 1945, and to refrain from opening closed tracks. * * * I would like the Office of Defense Transportation * * * to take such steps as fall within its power to prevent the use of critical transportation for this purpose * * *.

It further appearing that the Director of the Office of Defense Transportation has written this Commission December 30, 1944, requesting that it take such action as it deems appropriate and necessary in the premises.

It further appearing that the use of freight cars as described herein, and common and contract motor carrier vehicles, as described herein, for the transportation of horses and dogs, as described herein, used or to be used for racing purposes is diminishing the pool of, and resulting in an improvident use of such transportation facilities in all sections of the United States for transportation of war materials and civilian supplies urgently needed for the successful prosecution of the war and the maintenance of essential civilian economy; the Commission is of opinion that an emergency requiring immediate action exists in all sections of the United States to prevent further diminution of, and improvident use of existing transportation facilities, it is ordered, that:

(a) *Definitions.* As used in this order the terms:

(1) "Animal" or "animals" mean horses or dogs, other than ordinary livestock, chiefly valuable for racing purposes and used or usable for racing.

(2) "Freight car" or "freight cars" mean either a railroad owned, leased or controlled freight or express car or a privately owned, leased or controlled freight or express car used in the transportation of property.

(3) "Vehicle" or "vehicles" mean any rubber-tired vehicle propelled or drawn upon the highways by mechanical power used or usable for the transportation of property by a common carrier.

(4) "Common carrier" or "common carriers" mean a common carrier by railroad or express company or a common or contract motor carrier subject to the Interstate Commerce Act.

(b) *Transportation of animals prohibited.* No common carrier shall furnish or supply a freight car or vehicle for loading with or transport or move such freight car or vehicle loaded with either a carload, less-than-carload, truck-load, less-than-truckload or any quantity shipment of animals unless the shipper thereof or party contracting for such transportation surrenders to the carrier a special permit issued by the Director of the Bureau of Service, pursuant to paragraph (c) hereof, authorizing the shipment of such animal or animals.

(c) *Appointment of agent to issue permits.* The Director of the Bureau of Service is hereby designated and appointed as agent of the Interstate Commerce Commission to issue permits to shippers or parties contracting for transportation authorizing the transportation of an animal or animals. The Director may issue a permit only when he is satisfied that the transportation of an animal or animals will not adversely affect existing transportation facilities.

(d) *Application.* The provisions of this order shall apply to intrastate and foreign commerce, as well as interstate commerce.

(e) *Effective date.* The provisions of this order shall become effective at 6:00 p. m., e. w. t., December 30, 1944.

(f) *Expiration date.* The provisions of this order shall expire at 12:01 a. m., e. w. t., January 3, 1946, unless otherwise modified, changed, suspended, or annulled by order of this Commission. (40 Stat. 101, sec. 402, 41 Stat. 476, sec. 4, 54 Stat. 176, 901; 49 U.S.C. 1, (10)–(17))

It is further ordered, that a copy of this order and direction shall be served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; that a copy of this order and direction shall be served upon the Railway Express Agency; that a copy of this order and direction shall be served upon all common and contract carriers by motor vehicle, and that notice of this order be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

By the Commission, Division 3.

[SEAL] W. P. BARTEL, *Secretary.*

[F. R. Doc. 45-34; Filed, Jan. 1, 1945; 11:57 a. m.]

[S. O. 189, Supp. 2]

PART 97—ROUTING OF TRAFFIC

EMBARGO OF ROUTES AND TRANSIT ARRANGEMENTS ON GRAIN AND RELATED ARTICLES

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 26th day of December, A. D. 1944.

Upon recommendation of the ODT-ICC Grain and Grain Products Transportation Conservation Committee, and it appearing that the practice of transporting carloads of grain, grain products, grain by-products, soybeans, seeds, feed, or related commodities under the transit arrangements as described in the tariffs specified in Appendix A, attached hereto and made a part hereof,[1] in causing unnecessary haulage of cars and consequent delay of equipment due to back-hauls and out-of-line hauls, thereby impeding the use of grain cars and decreasing the available supply of grain cars for shippers; in the opinion of the Commission an emergency exists requiring immediate action to prevent shortage of equipment and congestion of traffic, it is ordered, that:

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[1] Commission Order No. 78-C, effective July 1, 1942, requires retention by each carrier engaged in international or maritime mobile communications, until further order of the Commission, of originals or copies of all messages filed since December 31, 1940, and transmitted by it to, or received by it from (1) points beyond the continental United States, and (2) maritime mobile stations.

[2] Applicable only to domestic wire-telegraph carriers. Carriers engaged in international or maritime mobile communication shall retain these records for the same period as that specified for the messages to which these records are related, as provided in items 83 and 84 of this section and in Commission Order No. 78-C, effective July 1, 1942 (see footnotes 1 and 2 on pages 19 and 20 of Part 42, FCC Rules Book).

Embargo of routes and transit arrangements on grain and related articles. (a) No common carrier by railroad named in Appendix A, attached hereto and made a part hereof, subject to the Interstate Commerce Act, shall accept for transportation, transport, or move, carload shipments of grain, grain products, grain by-products, soybeans, seeds, feed, or related commodities (collectively designated grain in Appendix A) as described in tariffs and over routes specified in Appendix A until further order of the Commission, but not for a longer period than the present war and six (6) months thereafter.

(b) *Application.* This order will apply to grain, grain products, grain by-products, soybeans, seeds, feed, or related commodities (collectively designated grain in Appendix A) covered by the tariff items specified in Appendix A, on hand at transit points on the effective date of this order, or carloads of these commodities arriving at the transit point after the effective date of this order, and on carloads of these commodities shipped from point of origin on and after the effective date of this order.

(c) *Notice of embargo.* Each railroad, or its agent, 30 days before the effective date of this order, shall publish, file, and post a supplement to each of its tariffs affected hereby announcing the embargo of routes and transit arrangements herein provided. (40 Stat. 101, secs. 402, 418, 41 Stat. 476, 485, secs. 4, 10, 54 Stat. 901, 912; 49 U.S.C. 1 (10)–(17), 15 (4))

It is further ordered, that this order shall become effective at 12:01 a. m., February 15, 1945; that a copy of this order and direction shall be served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and that notice of this order be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

By the Commission, Division 3.

[SEAL] W. P. BARTEL,
Secretary.

[F. R. Doc. 44-19787; Filed, Dec. 29, 1944; 3:21 p. m.]

Subchapter D—Freight Forwarders

[No. 28990]

PART 431—BILLS OF LADING

BILLS OF LADING OF FREIGHT FORWARDERS

At a general session of the Interstate Commerce Commission, held at its office in Washington, D. C., on the 5th day of December, A. D. 1944.

It appearing that by order dated June 7, 1943, the Commission entered upon an investigation concerning the reasonableness and lawfulness of the rules, regulations, and practices affecting the issuance of bills of lading or shipping receipts for forwarder traffic by freight forwarders or their agents;

It further appearing that a full investigation of the matters and things involved has been made and that the Commission on the date hereof has made and filed a report containing its findings of fact and conclusions thereon, which said report is hereby referred to and made a part hereof: *It is ordered,* That:

Sec.

431.1 Through bills of lading to be issued.
431.2 Conflicting regulations and practices to be discontinued.

AUTHORITY: §§ 431.1 and 431.2 issued under 56 Stat. 286, 295; 49 U.S.C. 1004, 1013.

§ 431.1 *Through bills of lading to be issued.* All freight forwarders subject to Part IV of the Interstate Commerce Act participating in the transportation of property in interstate commerce are required, on or before April 1, 1945, and thereafter, to maintain and apply on all shipments moving under forwarder rates in interstate commerce, rules, regulations, and practices providing for the issuance to the shipper, at the initial point of origin, of a through bill of lading, covering the transportation from initial point of origin to ultimate destination, either by the freight forwarder on its form, or by a motor common carrier on its form with a notation thereon showing the name of the freight forwarder in whose service the shipment is moving. Where a motor common carrier receives property at initial point of origin and issues a receipt therefor on its form, with a notation thereon showing the name of the freight forwarder in whose service the shipment is moving, the freight forwarder, upon receiving the shipment at the "on line" or consolidating station, shall issue a through bill of lading on its form as of the date the shipment is received at initial point of origin.

§ 431.2 *Conflicting regulations and practices to be discontinued.* All freight forwarders subject to Part IV of the Interstate Commerce Act according as they participate in the transportation of property in interstate commerce are hereby notified and required to cease and desist on or before April 1, 1945, and thereafter to abstain from publishing or applying rules, regulations, and practices affecting the issuance of bills of lading or shipping receipts which are in conflict with the provisions of § 431.1.

And it is further ordered, That this order shall remain in force and effect until the further order of the Commission.

By the Commission.

[SEAL] W. P. BARTEL,
Secretary.

[F. R. Doc. 44-19847; Filed, Dec. 30, 1944; 2:11 p. m.]

Chapter II—Office of Defense Transportation

[General Order ODT 46]

PART 501—CONSERVATION OF MOTOR EQUIPMENT

RENTAL CAR SERVICE IN BROWARD, DADE, AND PALM BEACH COUNTIES, FLORIDA

General outline. This General Order ODT 46 establishes controls over rental cars and rental car operators in the counties of Broward, Dade, and Palm Beach, in the State of Florida, in addition to those contained in General Order ODT 26A, as amended.

Approximately 25 percent of the total number of rental cars in the United States are located in these three counties. This is far in excess of the number required for essential business purposes in the area. In the past many people in the area have used rental cars as a means of circumventing the rationing regulations applicable to the private automobile. The purpose of the order is to conserve tires, motor fuel, motor equipment, and at the same time permit sufficient rental car service in the area so as to take care of essential business needs.

Rental car operators may take their choice of the 650 monthly mileage limitation contained in section 501.442 of the order, or the 50 per cent unit reduction provision contained in § 501.443. Rental cars are to be marked as required by section 501.446, and as marked are to be available for inspection by the Office of Defense Transportation on or before January 15. Each operator is required to file with the Office of Defense Transportation a description of each rental car owned or controlled by him, giving the information requested in section 501.448. Reports of monthly operations are to be made as set forth in § 501.449.

A rental car may not be rented or hired for a period of time extending beyond 30 days unless such car has been dedicated to rental car service under hiring agreements extending for more than 30 days and is to be used in such service exclusively. Section 501.445 provides the method of making such a dedication. A rental car so dedicated is exempt from the mileage restrictions and marking requirements contained in the order. Likewise, it is exempted from the provisions of General Order ODT 26A. When so dedicated it is not a commercial vehicle requiring a certificate of war necessity. A person hiring a rental car for more than 30 days is required to apply for and obtain his motor fuel allotments from the Office of Price Administration.

This general outline shall not be construed to alter the meaning of any provision contained in the order.

Pursuant to Title III of the Second War Powers Act, 1942; Executive Orders 8989, as amended, 9156, and 9294; War Production Board Directive 21, and in order to conserve and providently utilize existing transportation facilities and service in Broward, Dade, and Palm Beach Counties, Florida, the attainment of which purpose is essential to the successful prosecution of the war, and being satisfied that the fulfilment of requirements of the defense of the United

[1] Filed as part of the original document.

States will result in a shortage in the supply of transportation equipment and facilities for defense and private account, and it being deemed necessary in the public interest and to promote the National defense, *It is hereby ordered,* That:

Sec.
501.440 Definitions.
501.441 Territorial application.
501.442 Mileage limitation.
501.443 Option to reduce units and increase mileage.
501.444 Limitation on period for which rental cars may be hired.
501.445 Option to dedicate vehicles to long term rentals.
501.446 Rental cars to be marked.
501.447 Marking to be inspected.
501.448 Description of rental cars to be filed with the Office of Defense Transportation.
501.449 Monthly reports of operation.
501.450 Applicability of General Order ODT 26A.
501.451 Special permits.
501.452 Exemptions.
501.453 Communications.

AUTHORITY: §§ 501.440 to 501.453, inclusive, issued under Title III of the Second War Powers Act, 1942, 56 Stat. 177, 50 U. S. Code § 633; E.O. 8989, 6 F.R. 6725 and 8 F.R. 14183; E.O. 9156, 7 F.R. 3349; E.O. 9294, 8 F.R. 221; WPB Directive 21, 8 F.R. 5834.

§ 501.440 *Definitions.* As used in this order, the term:

(a) "Person" means any individual, partnership, corporation, association, joint stock company, business trust, or other organized group of persons, or any trustee, receiver, assignee or personal representative, and includes any department or agency of the United States, any state, or any other political, governmental or legal entity.

(b) "Rental car" means any rubber-tired vehicle, propelled or drawn by mechanical power, built, rebuilt, or converted primarily for the purpose of transporting persons, having a seating capacity of less than ten (10) persons (including driver) which is available for hire without the service of a driver being provided with the vehicle, and which when under hire is or is to be driven by the person to whom it is hired, or by an employee, representative, or agent who has not been procured, arranged for, or designated by the person from whom such vehicle has been, or is being hired.

(c) "Rental car operator" means any person engaged in the business of hiring or renting rental cars to other persons.

§ 501.441 *Territorial application.* The provisions of this order shall apply only to the counties of Broward, Dade, and Palm Beach in the State of Florida.

§ 501.442 *Mileage limitation.* Except as hereinafter otherwise provided in § 501.443, no rental car operator shall operate, rent or hire to any person for operation, or permit the operation of any rental car in his possession or under his control, more than 650 miles in any calendar month.

§ 501.443 *Option to reduce units and increase mileage.* (a) Any rental car operator who, on or before January 15, 1945, withdraws from rental car service 50 per cent of the total number of rental cars engaged in such service on December 1, 1944, as shown by the records of the Office of Defense Transportation, may operate or permit the operation of each rental car thereafter remaining in rental car service a maximum of 1,500 miles each calendar month: *Provided,* That on or before January 15, 1945, such rental car operator shall have surrendered to the District Manager, Highway Transport Department, Office of Defense Transportation, Jacksonville, Florida, or to the Field Representative, Highway Transport Department, Office of Defense Transportation, Miami, Florida, his outstanding certificate of war necessity with the request that it be revised and there shall have been filed with said District Manager or Field Representative, a written report identifying each vehicle withdrawn from rental car service by manufacturer's name, year manufactured, type of vehicle, body type, seating capacity, current state license tag number or numbers, and the name and address of registered owner. In the event percentage reduction results in a fractional number of rental cars to be retained, such number to be retained may be increased to the next highest whole figure.

(b) Upon the surrender by a rental car operator of his outstanding certificate of war necessity and his requests for a revision thereof and the filing of his written report, pursuant to paragraph (a) of this section, the District Manager shall issue a revised certificate of war necessity specifying the number of vehicles which may be operated thereunder and certifying for the operation of such vehicles allotments of mileage and motor fuel on the basis of a maximum of 1,500 miles for each calendar month for each rental car.

(c) No rental car operator who exercises the option contained in this § 501.443 shall rent or hire to any person for operation, or permit the operation of any rental car in his possession or under his control, more than 1,500 miles in any calendar month.

§ 501.444 *Limitation on period for which rental cars may be hired.* Except as hereinafter otherwise provided in § 501.445, no rental car operator shall rent or hire to any person for operation any rental car for a period of time extending beyond 30 days.

§ 501.445 *Option to dedicate vehicles to long term rental.* (a) Any rental car operator who, on or before January 15, 1945, elects to restrict one or more rental cars to rental car service under hiring agreements extending for more than 30 days, may rent or hire such rental cars for periods of time extending beyond 30 days, *Provided,* That on or before January 15, 1945, such rental car operator shall have surrendered to the District Manager, Highway Transport Department, Office of Defense Transportation, Jacksonville, Florida, or to the Field Representative, Highway Transport Department, Office of Defense Transportation, Miami, Florida, his outstanding certificate of war necessity with the request that it be revised and there shall have been filed with said District Manager or Field Representative a written report identifying each vehicle to be used exclusively in rental car service under hiring agreements extending for more than 30 days by manufacturer's name, year manufactured, type of vehicle, body type, seating capacity, current state license tag number or numbers, and the name and address of registered owner.

(b) Upon the surrender by a rental car operator of his outstanding certificate of war necessity and his request for a revision thereof and the filing of his written report, pursuant to paragraph (a) of this § 501.445, the District Manager shall issue a revised certificate of war necessity specifying the number of vehicles not to be rented or hired for periods of time extending beyond 30 days. A vehicle to be used exclusively in rental car service under hiring agreements extending for more than 30 days shall be considered as a vehicle withdrawn from rental car service as contemplated by § 501.443.

§ 501.446 *Rental cars to be marked.* (a) On and after January 15, 1945, no rental car operator shall operate or permit the operation of any rental car in his possession or under his control, or hire or rent any such rental car to any person, unless such rental car has been first marked as required by this § 501.446.

(b) Each rental car shall bear in the middle of one door panel on each side and in the midle of the rear panel or rear deck-lid the words "RENTAL CAR" in Gothic style lettering, at least 2 inches high and of a solid stroke width of 3/8 inch.

(c) Each rental car shall also bear directly below the words "RENTAL CAR" on the door panels the name of the rental car operator in whose service such rental car is used and municipality in which it customarily is hired or rented.

(d) Each rental car shall be numbered directly above the words "RENTAL CAR" in Arabic numerals at least 2 inches high and of a solid stroke width of 3/8 inch. Such numbers shall be different for each rental car owned or controlled by the same rental car operator, and shall run consecutively.

(e) All lettering and numbering shall be affixed permanently by paint or transfer letters and numbers to the exterior of the rental car, in color that contrasts with the background, and shall be so maintained as to be visible under normal conditions of lighting.

§ 501.447 *Marking to be inspected.* On or before January 15, 1945, each rental car operator shall make available for inspection by the District Manager, Highway Transport Department, Office of Defense Transportation, Jacksonville, Florida, or his designated representatives, at the place from which any rental car is customarily hired or rented, each rental car owned or controlled by such rental car operator.

§ 501.448 *Description of rental cars to be filed with the Office of Defense Transportation.* On or before January 15,

1945, each rental car operator shall file with the District Manager, Highway Transport Department, Office of Defense Transportation, Jacksonville, Florida, a description of each rental car owned or controlled by such rental car operator showing (a) the make, year, model and motor number of each such rental car, (b) the state license number to be used in the year 1945 on each such rental car, and (c) the number assigned by the rental car operator to each such rental car in accordance with § 501.444 of this order.

§ 501.449 *Monthly reports of operations.* On or before the 10th day of February, 1945, and on or before the 10th day of each calendar month thereafter, each rental car operator shall file with the District Manager, Highway Transport Department, Office of Defense Transportation, Jacksonville, Florida, a report of operations for the preceding calendar month showing with respect to each rental car owned or controlled by him (a) the number of miles such rental car was driven and operated during such calendar month, (b) the speedometer readings at the beginning and end of such month, and (c) the name and address and occupation of each person to whom such rental car was hired during such calendar month and the date or dates and number of miles that such person drove or operated it. Such report shall also contain a description of each vehicle substituted for a vehicle previously reported. Such report shall be signed by an authorized official of the rental car operator.

§ 501.450 *Applicability of General Order ODT 26A.* Except insofar as the provisions of this order are inconsistent therewith, the provisions of General Order ODT 26A shall be applicable to persons engaged in the rental car business in the counties of Broward, Dade, and Palm Beach in the State of Florida.

§ 501.451 *Special permits.* The provisions of this order shall be subject to any special or general permits issued by the Director, Highway Transport Department, Office of Defense Transportation, or such members of his staff as he shall designate, to meet specific needs which, if not met, will have an adverse effect upon the conduct of the war.

§ 501.452 *Exemptions.* The provisions of §§ 501.442, 501.443, 501.446, 501.447, and 501.449 in this order shall not apply to rental cars which are hired exclusively for periods in excess of 30 consecutive days and which have been reported in accordance with the provisions of § 501.445.

§ 501.453 *Communications.* Communications concerning this order should be addressed to the Highway Transport Department, Office of Defense Transportation, Jacksonville, Florida, and should refer to "General Order ODT 46."

This General Order ODT 46 shall become effective January 1, 1945.

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

Issued at Washington, D. C., this 1st day of January 1945.

J. M. JOHNSON,
Director, Office of Defense Transportation.

[F. R. Doc. 45-28; Filed, Jan. 1, 1945; 11:43 a. m.]

Notices

WAR DEPARTMENT.

[Public Proc. 21]

PERSONS OF JAPANESE ANCESTRY

EXEMPTION FROM EXCLUSION ORDERS

DECEMBER 17, 1944.

Headquarters Western Defense Command, Office of the Commanding General, Presidio of San Francisco, California.

To: The People within the States of Arizona, California, Idaho, Montana, Nevada, Oregon, Utah, and Washington, and the public generally:

Whereas, there has been substantial improvement in the military situation since the period when the imposition of certain restrictions on and the exclusion and evacuation of all persons of Japanese ancestry from designated areas of the Western Defense Command was warranted; and

Whereas, there is still reasonable possibility of hostile acts against the West Coast Area of the United States and this possibility of enemy action requires adequate measures to prevent aid and comfort to the enemy and to prevent the commission of acts of sabotage or espionage separately or in connection therewith; and

Whereas, the present military situation makes possible modification and relaxation of restrictions and the termination of the system of mass exclusion of persons of Japanese ancestry as hereinafter provided, and permits the substitution for mass exclusion of a system of individual determination and exclusion of those individuals whose presence within sensitive areas of the Western Defense Command is deemed a source of potential danger to the military security thereof; and

Whereas, available information permits the determination of potential danger on an individual basis; and

Whereas, the Secretary of War has designated the undersigned as the Military Commander to carry out the duties and responsibilities imposed by Executive Order No. 9066, dated 19 February 1942, for that portion of the United States embraced in the Western Defense Command, and authorized the undersigned to modify or cancel any orders issued under the said Executive order by former Commanding Generals of the Western Defense Command.

Now, therefore, I, H. C. Pratt, Major General, U. S. Army, by virtue of the authority vested in me by the President of the United States and by the Secretary of War and my powers and prerogatives as Commanding General, Western Defense Command, do hereby declare and proclaim that, effective 2 January 1945:

1. Paragraph 5, Public Proclamation No. 1 (7 F.R. 2320), dated 2 March 1942, as amended, is rescinded.

2. Paragraph 5, Public Proclamation No. 2 (7 F.R. 1407), dated 16 March 1942, as amended, is rescinded.

3. The following numbered Public Proclamations issued by the Commanding General, Western Defense Command, are rescinded:

No. 3, dated 24 March 1942; (7 F.R. 2543).
No. 4, dated 27 March 1942; (7 F.R. 2601).
No. 5, dated 30 March 1942; (7 F.R. 2713).
No. 6, dated 2 June 1942; (7 F.R. 4436).
No. 7, dated 8 June 1942; (7 F.R. 4498).
No. 11, dated 18 August 1942; (7 F.R. 6703).

4. Civilian Exclusion Orders Nos. 1 to 108 inclusive and Civilian Restrictive Order No. 1 are rescinded.

5. Those persons concerning whom specific individual exclusion orders have been issued prior to the effective date of this proclamation shall continue to be excluded by virtue of such individual exclusion orders.

6. Those persons who are to remain excluded will be designated by the Commanding General, Western Defense Command. All persons of Japanese ancestry not designated by name for exclusion or other control by the Commanding General Western Defense Command or whose movement is not the subject of an order issued by any War Department or other government agency acting within the scope of its authority are exempted on 2 January 1945, the effective date hereof, from the provisions of all public proclamations, civilian exclusion orders and civilian restrictive orders pertaining exclusively to persons of Japanese ancestry heretofore issued by the Commanding General Defense Command, except as provided by paragraph 8 hereof.

7. Those persons of Japanese ancestry who desire to know if they are on the list of those persons who will be permitted to return to the exclusion areas of the Western Defense Command should send their inquiries to the Commanding General, Western Defense Command, Presido of San Francisco, California, attention: Civil Affairs Division.

8. In order that the departure from War Relocation Project Areas may proceed in an orderly and peaceful manner Public Proclamation No. 8, dated 27 June 1942, and Civilian Restrictive Orders Nos. 18, 19, 20, 23, 24 and 30 shall remain in force and effect until midnight, 20 January 1945, at which time they shall be of no further force or effect except as to those persons who have been designated individually for exclusion or other control, or may be so designated at a future date.

9. Persons of Japanese ancestry against whom no specific individual exclusion orders have been issued may obtain, if they so desire, identification cards issued by the Western Defense Command indicating that they may travel and reside within the areas of the Western Defense Command heretofore prohibited to persons of Japanese ancestry.

10. The effect of the rescission of public proclamations and civilian exclusion

orders in paragraphs 1, 2, 3 and 4 preceding, and the purpose of this public proclamation is to restore to all persons of Japanese ancestry who were excluded under orders of the Commanding General, Western Defense Command and who have not been designated individually for exclusion, or other control, their full rights to enter and remain in the military areas of the Western Defense Command. The people of the states situated within the Western Defense Command are assured that the records of all persons of Japanese ancestry have been carefully examined and only those persons who have been cleared by military authority have been permitted to return. They should be accorded the same treatment and allowed to enjoy the same privileges accorded other law abiding American citizens or residents.

11. This proclamation shall not operate to affect any offense heretofore committed, nor any conviction or penalty incurred because of violations of the provisions of public proclamations, civilian exclusion orders, civilian restrictive orders, or individual exclusion orders heretofore issued.

12. All public proclamations, civilian restrictive orders, and individual exclusion orders insofar as they are in conflict with this proclamation are amended accordingly.

13. All public proclamations, civilian exclusion orders, civilian restrictive orders, and individual exclusion orders herein referred to are those issued by the Commanding General, Western Defense Command.

14. This proclamation shall become effective at midnight, 2400 pwt 2 January 1945.

[SEAL] H. C. PRATT,
Major General, U. S. Army,
Commanding.

Confirmed:

ROBERT H. DUNLOP,
Brigadier General,
Acting The Adjutant General.

[F. R. Doc. 44-19796; Filed, Dec. 30, 1944; 10:00 a. m.]

DEPARTMENT OF LABOR.

Office of the Secretary.

[WLD-46]

FRICK BUILDING, ET AL.

FINDINGS AS TO CONTRACTS IN PROSECUTION OF WAR

In the matter of Frick Building, et al., Pittsburgh, Pennsylvania, (Case No. S-1540).

Pursuant to section 2 (b) (3) of the War Labor Disputes Act (Pub. No. 89, 78th Cong., 1st sess.) and the Directive of the President dated August 10, 1943, published in the FEDERAL REGISTER, August 14, 1943, and

Having been notified of the existence of a labor dispute involving the following companies, all of Pittsburgh, Pennsylvania:

Frick Building.
Frick Building Annex.
Union Trust Building.
Albert M. Greenfield Co. (Clark Building).
Commonwealth Real Estate Co. (Commonwealth Building and Annex).
Farmers Bank Building.
Gulf Building.
Koppers Company Inc. (Koppers Building).
First National Bank Building.
Investment Building.
J. H. Frank Corp. (Keenan Building).
Standard Life Building.

I find that the maintenance by the above companies of certain buildings, designated in the aforementioned notice of labor dispute, pursuant to contracts, whether oral or written, for rental of space in such buildings to United States or State agencies, or to industrial establishments, is contracted for in the prosecution of the war within the meaning of section 2 (b) (3) of the War Labor Disputes Act.

Signed at Washington, D. C., this 30th day of December 1944.

FRANCES PERKINS,
Secretary of Labor.

[F. R. Doc. 45-6; Filed, Jan. 1, 1945; 10:52 a. m.]

Wage and Hour Division.

LEARNER EMPLOYMENT CERTIFICATES

ISSUANCE TO VARIOUS INDUSTRIES

Notice of issuance of special certificates for the employment of learners under the Fair Labor Standards Act of 1938.

Notice is hereby given that special certificates authorizing the employment of learners at hourly wage rates lower than the minimum wage rate applicable under section 6 of the act are issued under section 14 thereof, Part 522 of the regulations issued thereunder (August 16, 1940, 5 F.R. 2862, and as amended June 25, 1942, 7 F.R. 4725), and the determination and order or regulation listed below and published in the FEDERAL REGISTER as here stated.

Single Pants, Shirts and Allied Garments, Women's Apparel, Sportswear, Rainwear, Robes and Leather and Sheep-Lined Garments Divisions of the Apparel Industry, Learner Regulations, July 20, 1942, (7 F.R. 4724), as amended by Administrative Order March 13, 1943, (8 F.R. 3079), and Administrative Order, June 7, 1943, (8 F.R. 7890)

Hosiery Learner Regulations, September 4, 1940, (5 F.R. 3530), as amended by Administrative Order March 13, 1943, (8 F.R. 3079)

The employment of learners under these certificates is limited to the terms and conditions therein contained and to the provisions of the applicable determination and order or regulations cited above. The applicable determination and order or regulations, and the effective and expiration dates of the certificates issued to each employer is listed below. The certificates may be cancelled in the manner provided in the regulations and as indicated in the certificates. Any person aggrieved by the issuance of any of these certificates, may seek a review or reconsideration thereof.

NAME AND ADDRESS OF FIRM, INDUSTRY, PRODUCT, NUMBER OF LEARNERS AND EFFECTIVE DATES

SINGLE PANTS, SHIRTS, AND ALLIED GARMENTS, WOMEN'S APPAREL, SPORTSWEAR, RAINWEAR, ROBES AND LEATHER AND SHEEP-LINED GARMENTS DIVISIONS OF THE APPAREL INDUSTRY

Anderson Brothers Consolidated Co.'s, Inc., Danville, Virginia; men's and women's coveralls, pants, shirts, smocks, caps, coats and jackets; 10 percent (T); effective December 24, 1944, expiring December 23, 1945.

Pollak Brothers, Inc., 227 West Main Street, Fort Wayne, Indiana; dresses and smocks; 10 percent (T); effective December 26, 1944, expiring December 25, 1945.

Hosiery Industry

Altamahaw Hosiery Mills, Altamahaw, North Carolina; seamless hosiery; 5 learners (T); effective December 22, 1944, expiring December 21, 1945.

Elizabeth City Hosiery Mills, Elizabeth City, North Carolina; full-fashioned and seamless hosiery; 20 learners (AT); effective December 24, 1944, expiring June 23, 1945.

Signed at New York, New York, this 27th day of December 1944.

PAULINE C. GILBERT,
Authorized Representative
of the Administrator.

[F. R. Doc. 44-19747; Filed, Dec. 29, 1944; 4:39 p. m.]

CIVIL AERONAUTICS BOARD.

[Docket No. 1171 et al.]

AMERICAN EXPORT AIRLINES, INC., ET AL.; THE SOUTH ATLANTIC ROUTE CASE

NOTICE OF HEARING

In the matter of the applications of American Export Airlines, Inc., U. N. Airships, Inc., Seas Shipping Company, Inc., Pan American Airways, Inc., Pennsylvania-Central Airlines Corporation, and American South African Line, Inc., for certificates and amendment of existing certificates of public convenience and necessity authorizing air transportation between the United States and points in Africa and Europe, under section 401 of the Civil Aeronautics Act of 1938, as amended.

Notice is hereby given, pursuant to the Civil Aeronautics Act of 1938, as amended, particularly sections 401 and 1001 of said act, that a hearing in the above-entitled proceeding is assigned to be held on January 10, 1945, at 10 a. m. (eastern war time), in Conference Room A, Departmental Auditorium, Constitution Avenue between 12th and 14th Streets, NW., Washington, D. C., before Examiners William J. Madden and James S. Keith.

Dated: Washington, D. C., December 28, 1944.

By the Civil Aeronautics Board.

[SEAL] FRED A. TOOMBS,
Secretary.

[F. R. Doc. 44-19800; Filed, Dec. 30, 1944; 11:12 a. m.]

FEDERAL COMMUNICATIONS COMMISSION.

[Dockets Nos. 6135, 6169, 6170, 6171, 6723]

WILKES-BARRE BROADCASTING CORP., ET AL.

ORDER SETTING HEARING DATE

In re applications of Wilkes-Barre Broadcasting Corporation, Wilkes-Barre, Pennsylvania, Docket No. 6135, File No. B2–P–2915; Central Broadcasting Company, Wilkes-Barre, Pennsylvania, Docket No. 6169, File No. B2–P–3218; Northeastern Pennsylvania Broadcasters, Inc., Wilkes-Barre, Pennsylvania, Docket No. 6170, File No. B2–P–3221; Key Broadcasters, Inc., Wilkes-Barre, Pennsylvania, Docket No. 6171, File No. B2–P–3222, for construction permits; and John H. Stenger, Jr., Wilkes-Barre, Pennsylvania, Docket No. 6723, File No. B2–L–1810, for license.

At a session of the Federal Communications Commission held at its offices in Washington, D. C., on the 19th day of December 1944.

The Commission having under consideration the applications of Wilkes-Barre Broadcasting Corporation, Central Broadcasting Company, Northeastern Pennsylvania Broadcasters, Inc., and Key Broadcasters, Inc., respectively, for construction permits, and the application of John H. Stenger, Jr., for license;

It is ordered, That the applications of Wilkes-Barre Broadcasting Corporation (Docket No. 6135), Central Broadcasting Company (Docket No. 6169), Northeastern Pennsylvania Broadcasters, Inc. (Docket No. 6170), and Key Broadcasters, Inc. (Docket No. 6171) be, and the same are hereby, designated for further hearing;

It is further ordered, That the application of John H. Stenger, Jr. (File No. B2–L–1810, Docket No. 6723) for license be, and the same is hereby, designated for hearing in a consolidated proceeding with the aforementioned applications, upon the following issues:

1. To obtain current information with respect to the representations made in the above-described applications and proceedings thereon.

2. To determine the legal, technical, financial, and other qualifications of John H. Stenger, Jr., to operate Station WBAX.

3. To determine whether public interest, convenience and necessity would be served by a grant of the application of Wilkes-Barre Broadcasting Corporation (Docket No. 6135) for construction permit, the application of Central Broadcasting Company (Docket No. 6169) for construction permit, the application of Northeastern Pennsylvania Broadcasters, Inc. (Docket No. 6170) for construction permit, the application of Key Broadcasters, Inc. (Docket No. 6171) for construction permit, the application of John H. Stenger, Jr. (Docket No. 6723) for license, or any of them.

It is further ordered, That the above matters be heard at the offices of the Commission in Washington, D. C., at ten o'clock a. m., January 31, 1945.

It is further ordered, That the temporary license of John H. Stenger, Jr., for operation of Station WBAX, Wilkes-Barre, Pa., be, and it is hereby further extended from 12 midnight e. s. t., December 22, 1944, pending a decision on the above matters, but in no event beyond 3 a. m., August 1, 1945.

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

[F. R. Doc. 44–19814; Filed, Dec. 30, 1944; 11:38 a. m.]

[Docket No. 6704]

HAZLEWOOD, INC.

NOTICE OF HEARING

In re application of Hazelwood, Inc. (New); date filed, October 3, 1944; for construction permit for a new standard broadcast station; class of service, broadcast; class of station, broadcast; location, Deland, Florida; operating assignment specified: Frequency, 1400 kc; power, 250 w; hours of operation, unlimited. File No. B3–P–3714.

You are hereby notified that the Commission has examined the application in the above-entitled case and has designated the matter for hearing in consolidation with the application of A. Frank Katzentine, Docket No. 6705, upon the following issues:

1. To determine the legal, financial, technical, and other qualifications of the applicant to construct and operate the proposed station.

2. To determine the nature and character of the proposed program service.

3. To determine the qualifications and character of the personnel who will be employed to operate the proposed station.

4. To determine the areas and populations which would receive primary service from the operation of the station proposed herein, and what other broadcast services are available to those areas and populations.

5. To determine whether the proposed operation would serve an outstanding public need or national interest within the meaning of the Commission's supplemental statement of policy of January 26, 1944.

6. To determine whether the granting of this application would otherwise be consistent with the policy announced by the Commission in its supplemental statement of January 26, 1944.

7. To determine the extent of any interference which would result from the simultaneous operation of the proposed station and the operation of the station proposed by the application of A. Frank Katzentine, File No. B3–P–3674, Orlando, Florida, as well as the areas and populations affected thereby, and what other broadcast services are available to those areas and populations.

8. To determine the extent of any interference which would result from the simultaneous operation of the proposed station and Station WMBR, Jacksonville, Florida; and the areas and populations which would lose primary service from WMBR as a result of the proposed operation and the other broadcast services available to those areas and populations.

9. To determine whether the granting of this application would tend toward a fair, efficient, and equitable distribution of radio service, as contemplated by section 307 (b) of the Communications Act of 1934, as amended.

10. To determine whether, in view of the facts adduced under the foregoing issues, public interest, convenience or necessity would be served through the granting of this application, the application of A. Frank Katzentine (Docket No. 6705) or either of them.

The application involved herein will not be granted by the Commission unless the issues listed above are determined in favor of the applicant on the basis of a record duly and properly made by means of a formal hearing.

The applicant is hereby given the opportunity to obtain a hearing on such issues by filing a written appearance in accordance with the provisions of § 1.382 (b) of the Commission's rules of practice and procedure. Persons other than the applicant herein and the applicant already made a party by consolidation, who desire to be heard must file a petition to intervene in accordance with the provisions of §§ 1.102, 1.141 and 1.142 of the Commission's rules of practice and procedure.

The applicant's address is as follows: Hazlewood, Inc., % Wm. Joe Sears, Jr., 700 Atlantic Bank Building, Jacksonville, Florida.

Dated at Washington, D. C., December 27, 1944.

By the Commission.

[SEAL] T. J. SLOWIE,
Secretary.

[F. R. Doc. 44–19815; Filed, Dec. 30, 1944; 11:39 a. m.]

[Docket No. 6705]

A. FRANK KATZENTINE

NOTICE OF HEARING

In re application of A. Frank Katzentine (New); date filed, August 7, 1944; for construction permit for a new standard broadcast station; class of service, broadcast; class of station, broadcast; location, Orlando, Florida; operating assignment specified: Frequency, 1400 kc; power, 250 w; hours of operation, unlimited. File No. B3–P–3674.

You are hereby notified that the Commission has examined the application in the above-entitled case and has designated the matter for hearing in consolidation with the application of Hazelwood, Inc., Docket No. 6704, upon the following issues:

1. To determine the legal, financial, technical and other qualifications of the applicant to construct and operate the proposed station.

2. To determine the nature and character of service proposed to be rendered by the applicant.

3. To determine the qualifications and character of the personnel who will be employed to operate the proposed station.

4. To determine to whom the applicant proposes to delegate the management, supervision and operation of the proposed station during the period of his service in the United States Army.

5. To determine the areas and populations which would receive primary service from the operation of the station proposed herein, and what other broadcast services are available to those areas and populations.

6. To determine whether the proposed operation would serve an outstanding public need or national interest within the meaning of the Commission's supplemental statement of policy of January 26, 1944.

7. To determine whether the granting of this application would otherwise be consistent with the policy announced by the Commission in its supplemental statement of January 26, 1944.

8. To determine the extent of any interference which would result from the simultaneous operation of the proposed station, and the operation of the station proposed by the application of the Hazlewood, Inc., File No. B3–P–3714, Deland, Florida, as well as the areas and populations affected thereby, and what other broadcast services are available to those areas and populations.

9. To determine whether the granting of this application would tend toward a fair, efficient and equitable distribution of radio service, as contemplated by section 307 (b) of the Communications Act of 1934, as amended.

10. To determine whether, in view of the facts adduced under the foregoing issues, public interest, convenience or necessity would be served through the granting of this application, the application of Hazlewood, Inc. (Docket No. 6704) or either of them.

The application involved herein will not be granted by the Commission unless the issues listed above are determined in favor of the applicant on the basis of a record duly and properly made by means of a formal hearing.

The applicant is hereby given the opportunity to obtain a hearing on such issues by filing a written appearance in accordance with the provisions of § 1.382 (b) of the Commission's rules of practice and procedure. Persons other than the applicant herein and the applicant already made a party by consolidation, who desire to be heard must file a petition to intervene in accordance with the provisions of §§ 1.102, 1.141 and 1.142 of the Commission's rules of practice and procedure.

The applicant's address is as follows: A. Frank Katzentine, 1759 North Bay Road, Miami Beach, Florida.

Dated at Washington, D. C., December 27, 1944.

By the Commission.

[SEAL] T. J. SLOWIE, *Secretary.*

[F. R. Doc. 44–19816; Filed Dec. 30, 1944; 11:39 a. m.]

[Docket Nos. 6714–6721]

PAN AMERICAN AIRWAYS, INC.

NOTICE OF HEARING

In re applications of Pan American Airways, Inc., 135 East 42nd Street, New York, N. Y.; date filed, May 2, 1944; for modification of licenses for the deletion and/or addition of frequencies; class of service, aviation; class of stations: aeronautical, aeronautical fixed, and aircraft.

Docket No. 6714, File Nos. T1–MLK–1102 and T1–MLHK–549: Location and call letters: Rio Piedras, Puerto Rico, WMDU. Aeronautical: Delete 3082.5, 5692.5 kc; add 2906, 2930, 5042.5, 5122.5 kc, with 1200 w for A–1 emission, 350 w for A–3 emission. Aeronautical Fixed: Delete 2648, 5375 kc; add 2636, 3028, 5425 kc, 1200 w, A–1 emission.

Docket No. 6715, File Nos. T3–MLK–1103 and T3–MLHK–550–A: Location and call letters: Brownsville, Texas, KGJW. Aeronautical: Delete 3082.5, 5405 kc; add 2994 kc with 1200 w, A–1; 350 w, A–3. Aeronautical Fixed: Delete 9310, 16240 kc; add 5500 kc with 1200 w, A–1 emission.

Docket No. 6716, File Nos. T5–MLK–1104 and T5–MLHK–551: Location and call letters: Glendale, California, KNBE. Aeronautical: Delete 3082.5, 5692.5 kc; add 3270 kc with 350 w, A–1 and A–3 emission. Aeronautical Fixed: Delete 2648, 5370 kc; add 2920, 5490 kc with 925 w, A–1 emission.

Docket No. 6717, File Nos. T1–MLK–1105 and T1–MLHK–552: Location and call letters: St. Thomas, Virgin Islands, WGVI. Aeronautical: Delete 3082.5, 5692.5 kc; add 2906, 5042.5 kc with 350 w A–1 and A–3 emission. Aeronautical Fixed: Delete 2648, 5375 kc; add 2636 kc with 350 w, A–1 emission.

Docket No. 6718, File Nos. T–MLL–1373 and T–MLL–1379: Location and call letters:

NC–25642—KHDWM; NC–25645—KHDWO; NC–25653—KHDSB; NC–25654—KHDSC; NC–25655—KHDSD; NC–25657—KHZMN; NC–28301—KHEUX; NC–28302—KHEUY; NC–30010—KHHSC; NC–30011—KHHSD; NC–30012—KHHSE; NC–30094—KHJSN; NC–30095—KHJSO; NC–33609—KHFOT; NC–33612—KHFOJ; NC–33613—KJFOM; NC–34925—KHJBR; NC–34947—KHIYK; NC–34948—KHIYL; NC–28304—KHEWY; NC–28305—KHEWZ; NC–28307—KHEXL; NC–28308—KHEXK; NC–33610—KHFOH; NC–33611—KHFOI; NC–33614—KHFOL; NC–30093—KHJXB; NC–30096—KHJBJ; NC–30089—KHLFY; NC–19949—KHLET; NC–28306—KHEXA.

Aircraft: Add 2906, 2912, 2930, 2968, 2994, 3060, 3162.5 (Alternate 3147.5), 3350, 4952.5, 5042.5, 5122.5, 5162.5, 5602.5, and 5642.5 kc, 80 watts power for A–1, A–2 and A–3 emissions.

Docket No. 6719, File No. T–MLL–1369: Location and call letters: NC–19902—KHCSY; NC–19903—KHCSZ; NC–19910—KHDYQ. Aircraft: Add 2906, 2912, 2930, 2968, 2994, 3060, 3076, 3162.5 (Alternate 3147.5), 3350, 4952.5, 5042.5, 5122.5, 5162.5, 5602.5 and 5642.5 kc, 80 watts power, A–1, A–2, and A–3 emission; and 6597 kc with 80 watts power for A–1 emission.

Docket No. 6720, File Nos. T–MLL–1368 and T–MLL–1371: Location and call letters: NC–15373—KHAIM; NC–15373—KHALY; NC–15374—KHAJS; NC–822–M—KHACX; NC–14716—KHAGV. Aircraft: Add 2906, 2930, 2968, 3162.5 (Alternate 3147.5), 3350, 4952.5, 5042.5, 5122.5, 5162.5 and 5642.5 kc with 80 watts power for A–1, A–2, and A–3 emission; and add 3105 kc with 80 watts power for A–1, A–2, and A–3 emission on Stations KHAIM, KHALY, and KHAJS.

Docket No. 6721, File No. T–MLL–1370: Location and call letters: NC–15066—KHANW. Aircraft: Add 457 kc with 80 watts power for types A–1 and A–2 emission; and 2906, 2930, 2968, 3076, 3117.5, 3162.5 (Alternate 3147.5), 3350, 4952.5, 5042.5, 5122.5, 5162.5 and 5642.5 kc with 80 watts power for A–1, A–2 and A–3 emission; and 6590, 6597, and 8217 kc with 80 watts power for A–1 emission.

You are hereby notified that the Commission, on December 12, 1944, designated the above-entitled applications for hearing upon the following issues:

To determine with respect to each application:

1. Whether the application is in accordance with the Commission's rules and regulations.

2. The necessity (including use made of existing assignments on the routes covered by the application) of the assignment of the frequencies requested in the application.

3. Whether assignment of the frequencies requested, or any of them, would occasion undesirable interference to other radio operations and stations.

4. Whether any other suitable frequencies may be made available to the applicant in place of those requested.

5. Whether a waiver of the Commission's rules and regulations is necessary and appropriate with respect to each request not in conformance with such rules and regulations.

6. Whether, in the light of the evidence adduced upon the foregoing issues, public interest, convenience or necessity would be served by a grant of the application.

The applications involved herein will not be granted by the Commission unless the issues listed above are determined in favor of the applicant on the basis of a record duly and properly made by means of a formal hearing.

The applicant is hereby given the opportunity to obtain a hearing on such issues by filing a written appearance in accordance with the provisions of § 1.382 (b) of the Commission's rules of practice and procedure. Persons other than the applicant herein who desire to be heard must file a petition to intervene in accordance with the provisions of §§ 1.102, 1.141 and 1.142 of the Commission's rules of practice and procedure.

Dated at Washington, D. C., December 26, 1944.

By the Commission.

[SEAL] T. J. SLOWIE, *Secretary.*

[F. R. Doc. 44–19817; Filed, Dec. 30, 1944; 11:39 a. m.]

FEDERAL POWER COMMISSION.

[Docket Nos. G–440 and G–591]

UNITED FUEL GAS CO., ET AL

ORDER POSTPONING ADJOURNED HEARING

DECEMBER 29, 1944.

In the matters of United Fuel Gas Company, Warfield Natural Gas Com-

pany, Cincinnati Gas Transportation Company, and Huntington Development and Gas Company, Docket No. G–440; and United Fuel Gas Company, Warfield Natural Gas Company, and Cincinnati Gas Transportation Company, Docket No. G–596.

It appearing to the Commission that:

(a) The public hearing in the above-entitled matters which commenced on October 3, 1944, was on December 21, 1944, adjourned by the Commission's trial examiner to reconvene January 10, 1945, in the hearing room of the Federal Power Commission, Hurley-Wright Building, 1800 Pennsylvania Avenue NW., Washington, D. C.

(b) Good cause exists for further postponement of the hearing in these matters.

The Commission orders that: The public hearing heretofore set to resume January 10, 1945, in the above-entitled proceedings be and it hereby is postponed to reconvene February 14, 1945, at 10:00 a. m., in the hearing room of the Federal Power Commission, Hurley-Wright Building, 1800 Pennsylvania Avenue NW., Washington, D. C.

By the Commission.

[SEAL] J. H. GUTRIDE,
Acting Secretary.

[F. R. Doc. 45–3; Filed, Jan. 1, 1945; 9:44 a. m.]

FEDERAL SECURITY AGENCY.

Social Security Board.

STATE UNEMPLOYMENT COMPENSATION LAWS

CERTIFICATION TO SECRETARY OF TREASURY

Pursuant to section 1603 (a) of the Internal Revenue Code as amended, the Social Security Board has heretofore approved the unemployment compensation laws of the following States:

Alabama, Alaska, Arizona, Arkansas, California, Colorado, Connecticut, Delaware, District of Columbia, Florida, Georgia, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Hampshire; New Jersey, New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Utah, Vermont, Virginia, Washington, West Virginia, Wisconsin, Wyoming.

In accordance with the provisions of section 1603 (c) of the Internal Revenue Code, the Social Security Board hereby certifies the foregoing States to the Secretary of the Treasury for the taxable year 1944.

Dated: December 30, 1944.

[SEAL] SOCIAL SECURITY BOARD,
By A. J. ALTMEYER,
Chairman.

Approved:

WATSON B. MILLER,
Acting Administrator.

[F. R. Doc. 45–21; Filed, Jan. 1, 1945; 11:33 a. m.]

STATE UNEMPLOYMENT COMPENSATION LAWS

CERTIFICATION TO SECRETARY OF TREASURY

Whereas, The Social Security Board has heretofore certified to the Secretary of the Treasury the unemployment compensation laws of the States hereinafter enumerated with respect to the taxable year 1944, as provided in section 1603 of the Internal Revenue Code, as amended; and

Whereas, The Social Security Board hereby finds that reduced rates of contributions were allowable under the laws of each of said States with respect to the taxable year 1944 only in accordance with the provisions of subsection (a) of section 1602 of said code:

Now therefore, pursuant to section 1602 (b) (1) of said code, the Social Security Board hereby certifies to the Secretary of the Treasury the unemployment compensation law of each of the following States for the taxable year 1944:

Alabama, Arizona, Arkansas, California, Colorado, Connecticut, Delaware, District of Columbia, Florida, Georgia, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Maine, Maryland, Massachusetts, Michigan, Minnesota, Missouri, Nebraska, New Hampshire, New Jersey, New Mexico, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, South Carolina, South Dakota, Tennessee, Texas, Vermont, Virginia, West Virginia, Wisconsin, Wyoming.

Dated: December 30, 1944.

[SEAL] SOCIAL SECURITY BOARD,
By A. J. ALTMEYER,
Chairman.

Approved:

WATSON B. MILLER,
Acting Administrator.

[F. R. Doc. 45–22; Filed, Jan. 1, 1945; 11:33 a. m.]

INTERSTATE COMMERCE COMMISSION.

[S. O. 268]

UNLOADING OF BUCKWHEAT ANTHRACITE AT UTICA, N. Y.

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 27th day of December A. D. 1944.

It appearing, that car PRR 252940, containing buckwheat anthracite at Utica, New York, on the New York Central Railroad Company, has been on hand for an unreasonable length of time and that the delay in unloading said car is impeding its use; in the opinion of the Commission an emergency exists requiring immediate action. It is ordered, that:

Buckwheat anthracite at Utica, New York, be unloaded. (a) The New York Central Railroad Company, its agents or employees, shall unload forthwith car PRR 252940, containing buckwheat anthracite, on hand at Utica, New York, consigned to P. McGough & Son.

(b) Said carrier shall notify the Director of the Bureau of Service, Interstate Commerce Commission, Washington, D. C., when such carload of buckwheat anthracite has been completely unloaded. Upon receipt of such notice this order shall expire. (40 Stat. 101, sec. 402, 41 Stat. 476, sec. 4, 54 Stat. 901, 911; 49 U.S.C. 1 (10)–(17), 15 (2))

It is further ordered, that this order shall become effective immediately, and that a copy of this order and direction shall be served upon the New York Central Railroad Company and upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and that notice of this order be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

By the Commission, Division 3.

[SEAL] W. P. BARTEL,
Secretary.

[F. R. Doc. 44–19848; Filed, Dec. 30, 1944; 2:11 p. m.]

[S. O. 269]

LOADING OF ANTHRACITE COAL AT AVOCA, PA.

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 28th day of December, A. D. 1944.

It appearing, that: By petition dated December 22, 1944, from the Assistant Deputy Solid Fuels Administrator, Solid Fuels Administration for War, to the Director, Office of Defense Transportation, the Assistant Deputy recited that on December 21, 1944, the Solid Fuels Administration for War prohibited shipments of anthracite with an ash content exceeding that prescribed in Solid Fuels Administration for War Regulation No. 9 (8 F.R. 15560) produced at the Rocky Glen (Parkside) breaker; that the Solid Fuels Administration for War advises further that directions will be issued to retail dealers prohibiting their receipt of coal from this mine with an ash content in excess of that prescribed in such regulation; that this action will result in detention of cars at destination for unloading or other disposition and in a waste of cars and transportation; Solid Fuels Administration requests the Director of the Office of Defense Transportation, and the Director of that office has requested this Commission to prohibit the furnishing, supplying or placing of coal cars at Rocky Glen (Parkside) breaker ramp at Avoca, Pennsylvania, for loading of anthracite coal produced at Rocky Glen (Parkside) breaker; in the opinion of the Commission an emergency exists requiring immediate action.

It is ordered, That: (a) The Lackawanna and Wyoming Valley Railroad Company shall not furnish, supply or place coal cars at the Rocky Glen (Parkside) breaker ramp at Avoca, Pennsylvania, for loading of such coal cars with anthracite coal produced at Rocky Glen (Parkside) breaker at Avoca, Pennsylvania.

(b) *Effective date.* This order shall become effective at 12:01 a. m., December 29, 1944.

(c) *Expiration date.* This order shall expire at 12:01 a. m., July 1, 1945, unless otherwise modified, changed, suspended or annulled by order of this Commission. (40 Stat. 101, sec. 402, 41 Stat. 476, sec. 4, 54 Stat. 901; 49 U.S.C. 1 (10)–(17))

It is further ordered, That a copy of this order and direction shall be served upon the Lackawanna and Wyoming Valley Railroad Company, upon the Pennsylvania Public Utility Commission, and upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and that notice of this order be given to the general public by depositing a copy in the office of the Secretary at the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

By the Commission, Division 3.

[SEAL] W. P. BARTEL,
Secretary.

[F. R. Doc. 44-19849; Filed, Dec. 30, 1944; 2:11 p. m.]

[S. O. 70-A, Special Permit 756]

RECONSIGNMENT OF POTATOES AT CHICAGO, ILL.

Pursuant to the authority vested in me by paragraph (f) of the first ordering paragraph (§ 95.35, 8 F.R. 14624) of Service Order No. 70-A of October 22, 1943, permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To disregard entirely the provisions of Service Order No. 70-A insofar as it applies to the reconsignment at Chicago, Illinois, December 27, 1944, by Murlas Brothers of car SFRD 32256, potatoes, now on the Wood Street Terminal, to A. R. S. Company, New York, New York (PRR.), because of failure of railroad to furnish arrival notice.

The waybill shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 27th day of December 1944.

V. C. CLINGER,
Director,
Bureau of Service.

[F. R. Doc. 44-19850; Filed, Dec. 30, 1944; 2:11 p. m.]

[S. O. 70-A, Special Permit 757]

RECONSIGNMENT OF CABBAGE AT CHICAGO, ILL.

Pursuant to the authority vested in me by paragraph (f) of the first ordering paragraph (§ 95.35, 8 F.R. 14624) of Service Order No. 70-A of October 22, 1943, permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To disregard entirely the provisions of Service Order No. 70-A insofar as it applies to the reconsignment at Chicago, Illinois, December 27, 1944, by Dave Slinger of car PFE 52380, cabbage, now on the Wood Street Terminal to Swartz Produce Company, St. Louis, Missouri, stopoff P&D Produce, Decatur, Illinois, via Wabash.

The waybill shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 27th day of December 1944.

V. C. CLINGER,
Director,
Bureau of Service.

[F. R. Doc. 44-19851; Filed, Dec. 30, 1944; 2:11 p. m.]

[S. O. 70-A, Special Permit 758]

RECONSIGNMENT OF CELERY AT PHILADELPHIA, PA.

Pursuant to the authority vested in me by paragraph (f) of the first ordering paragraph (§ 95.35, 8 F.R. 14624) of Service Order No. 70-A of October 22, 1943, permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To disregard entirely the provisions of Service Order No. 70-A insofar as it applies to the reconsignment at Philadelphia, Pennsylvania, December 27, 1944, by H. Rothstein and Sons of car PFE 74439, celery, now on the Pennsylvania Railroad, to Pioneer Fruit and Commission Company, Hartford, Connecticut (P. RR.-NYNH&H).

The waybill shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 27th day of December 1944.

V. C. CLINGER,
Director,
Bureau of Service.

[F. R. Doc. 44-19852; Filed, Dec. 30, 1944; 2:11 p. m.]

[S. O. 70-A, Special Permit 759]

RECONSIGNMENT OF POTATOES AT ST. LOUIS, MO.

Pursuant to the authority vested in me by paragraph (f) of the first ordering paragraph (§ 95.35, 8 F.R. 14624) of Service Order No. 70-A of October 22, 1943, permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To disregard entirely the provisions of Service Order No. 70-A insofar as it applies to the reconsignment at St. Louis, Missouri, December 27, 1944, by M. W. Frizzell of car MERX 4026, potatoes, now on the C., B. & Q. Railroad, to Mesteri Sons, Memphis, Tennessee (Mo. Pac.).

The waybill shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 27th day of December 1944.

V. C. CLINGER,
Director,
Bureau of Service.

[F. R. Doc. 44-19853; Filed, Dec. 30, 1944; 2:12 p. m.]

[S. O. 70-A, Special Permit 760]

RECONSIGNMENT OF TOMATOES AT CHICAGO, ILL.

Pursuant to the authority vested in me by paragraph (f) of the first ordering paragraph (§ 95.35, 8 F.R. 14624) of Service Order No. 70-A of October 22, 1943, permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To disregard entirely the provisions of Service Order No. 70-A insofar as it applies to the reconsignment at Chicago, Illinois, December 27 or 28, 1944, by Mexican Produce Company, of car PFE 15280, tomatoes, now on the Wabash Railroad, to Montreal, Canada, with stop off for partial unloading by Wolfe & Cohen, Philadelphia, Pennsylvania (P. R. R.), as transmission of reconsigning orders were delayed by the railroads.

The waybill shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 28th day of December 1944.

V. C. CLINGER,
Director,
Bureau of Service.

[F. R. Doc. 44-19854; Filed, Dec. 30, 1944; 2:12 p. m.]

[S. O. 70–A, Special Permit 761]

RECONSIGNMENT OF SPINACH AT PHILADELPHIA, PA.

Pursuant to the authority vested in me by paragraph (f) of the first ordering paragraph (§ 95.35, 8 F.R. 14624) of Service Order No. 70–A of October 22, 1943, permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To disregard entirely the provisions of Service Order No. 70–A insofar as it applies to the reconsignment at Philadelphia, Pennsylvania, December 28, 1944, by F. B. Wilson, of car PFE 44159, spinach, now on the Pennsylvania Railroad, to J. H. Dulaney, Exmore, Virginia (P. R. R.).

The waybill shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 28th day of December 1944.

V. C. CLINGER,
Director,
Bureau of Service.

[F. R. Doc. 44–19855; Filed, Dec. 30, 1944; 2:12 p. m.]

[S. O. 70–A, Special Permit 762]

RECONSIGNMENT OF SPINACH AT PHILADELPHIA, PA.

Pursuant to the authority vested in me by parapraph (f) of the first ordering paragraph (§ 95.35, 8 F.R. 14624) of Service Order No. 70–A of October 22, 1943, permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To disregard entirely the provisions of Service Order No. 70–A insofar as it applies to the reconsignment at Philadelphia, Pennsylvania, December 28, 1944, by Star Produce Company of car PFE 93546, spinach, now on the Pennsylvania Railroad, to Sawyer and Company, Boston, Massachusetts (P. RR.–NY, NH&H).

The waybill shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 28th day of December 1944.

V. C. CLINGER,
Director,
Bureau of Service.

[F. R. Doc. 44–19856; Filed, Dec. 30, 1944; 2:12 p. m.]

[S. O. 70–A, Special Permit 763]

RECONSIGNMENT OF TOMATOES AT CHICAGO, ILL.

Pursuant to the authority vested in me by parapraph (f) of the first ordering paragraph (§ 95.35, 8 F.R. 14624) of Service Order No. 70–A of October 22, 1943, permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To disregard entirely the provisions of Service Order No. 70–A insofar as it applies to the reconsignment at Chicago, Illinois, December 28, 1944, by Gust Relias, of car URT 9825, tomatoes, now on the Wabash to Atlantic Commission Company, Milwaukee, Wisconsin (C&NW).

The waybill shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 28th day of December 1944.

V. C. CLINGER,
Director,
Bureau of Service.

[F. R. Doc. 44–19857; Filed, Dec. 30, 1944; 2:12 p. m.]

[S. O. 70–A, Special Permit 765]

RECONSIGNMENT OF ORANGES AT CHICAGO, ILL.

Pursuant to the authority vested in me by paragraph (f) of the first ordering paragraph (§ 95.35, 8 F.R. 14624) of Service Order No. 70–A of October 22, 1943, permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To disregard entirely the provisions of Service Order No. 70–A insofar as it applies to the reconsignment at Chicago, Illinois, December 28, 1944, by Simon Siegel Co., of car PFE 43997, oranges, now on the Chicago Produce Terminal, to Atlantic Commission Company, Milwaukee, Wisc., (C&NW).

The waybill shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 28th day of December 1944.

V. C. CLINGER,
Director,
Bureau of Service.

[F. R. Doc. 44–19858; Filed, Dec. 30, 1944; 2:13 p. m.]

[S. O. 70–A, Special Permit 766]

RECONSIGNMENT OF POTATOES AT CHICAGO, ILL.

Pursuant to the authority vested in me by paragraph (f) of the first ordering paragraph (§ 95.35, 8 F.R. 14624) of Service Order No. 70–A of October 22, 1943, permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To disregard entirely the provisions of Service Order No. 70–A insofar as it applies to the reconsignment at Chicago, Illinois, December 28, 1944, by Sterling Huxtable of car NWX 7842, potatoes, now on the Wood Street Terminal, to E. S. Ferrill & Sons, Hodgenville, Ky. (IC).

The waybill shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 28th day of December 1944.

V. C. CLINGER,
Director,
Bureau of Service.

[F. R. Doc. 44–19859; Filed, Dec. 30, 1944; 2:13 p. m.]

S. O. 70–A, Special Permit 767]

RECONSIGNMENT OF POTATOES AT CHICAGO, ILL.

Pursuant to the authority vested in me by paragraph (f) of the first ordering paragraph (§ 95.35, 8 F.R. 14624) of Service Order No. 70–A of October 22, 1943, permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To disregard entirely the provisions of Service Order No. 70–A insofar as it applies to the reconsignment at Chicago, Illinois, December 28, 1944, by Albert Miller Company of car PFE 97958, potatoes, now on the Wood Street Terminal (I. C.) to Eazey Company, Xenia, Ohio (P. R. R.).

The waybill shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 28th day of December 1944.

V. C. CLINGER,
Director,
Bureau of Service.

[F. R. Doc. 44–19860; Filed, Dec. 30, 1944; 2:13 p. m.]

OFFICE OF ALIEN PROPERTY CUSTODIAN.

[Vesting Order 733, Amdt.]

ROLAND KOMMANDIT-GESELLSCHAFT OSTHOFF & CO., AND ERNST OSTHOFF

In re: Contract rights of Roland Kommandit-Gesellschaft Osthoff & Co. and Ernst Osthoff.

Vesting Order Number 733, dated January 23, 1943, is hereby amended as follows and not otherwise:

By deleting the name "Roland Kommanditgesellschaft" where such name appears in said Vesting Order Number 733 and substituting therefor the name "Roland Kommandit-Gesellschaft Osthoff & Co.".

All other provisions of said Vesting Order Number 733 and all action taken on behalf of the undersigned in reliance thereon, pursuant thereto and under the authority thereof are hereby ratified and confirmed.

Executed at Washington, D. C., on November 28, 1944.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

[F. R. Doc. 44-19743; Filed, Dec. 29, 1944; 11:06 a. m.]

[Vesting Order 4303]

GERHARD ZUR NEDDEN

In re: Interest of Gerhard zur Nedden in an agreement with Carnegie-Illinois Steel Corporation.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding;

1. That Gerhard zur Nedden is a resident of Germany and is a national of a foreign country (Germany);

2. That the property described in subparagraph 3 is property of Gerhard zur Nedden;

3. That the property described as follows: All interests and rights (including all royalties and other monies payable or held with respect to such interests and rights and all damages for breach of the agreement hereinafter described, together with the right to sue therefor) created in Gerhard zur Nedden by virtue of an agreement dated February 2, 1937 (including all modifications thereof and supplements thereto, if any) by and between Gerhard zur Nedden and Carnegie-Illinois Steel Corporation, which agreement relates, among other things, to United States Letters Patent No. 2,110,253,

is property payable or held with respect to patents or rights related thereto in which interests are held by, and such property itself constitutes interests held therein by, a national of a foreign country (Germany);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC-1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on November 20, 1944.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

[F. R. Doc. 44-19729; Filed, Dec. 29, 1944; 11:04 a. m.]

[Vesting Order 4304]

WILHELM SIEGFRIED

In re: Interests of Wilhelm Siegfried in an agreement with A. Kimball Company dated April 30, 1930 and relating to Patent No. 1,645,878.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding;

1. That Wilhelm Siegfried is a resident of Germany and is a national of a foreign country (Germany);

2. That the property described in subparagraph 3 hereof is property of Wilhelm Siegfried;

3. That the property described as follows: All interests and rights (including all royalties and other monies payable or held with respect to such interests and rights and all damages for breach of the agreement hereinafter described, together with the right to sue therefor) created in Wilhelm Siegfried by virtue of an agreement dated April 30, 1930 (including all modifications thereof and supplements thereto, if any) by and between Wilhelm Siegfried and A. Kimball Company, which agreement relates, among other things, to United States Letters Patent No. 1,645,878,

is property payable or held with respect to patents or rights related thereto in which interests are held by, and such property itself constitutes interests held therein by, a national of a foreign country (Germany);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC-1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on November 20, 1944.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

[F. R. Doc. 44-19730; Filed, Dec. 29, 1944; 11:04 a. m.]

[Vesting Order 4305]

FRANZ FRIES

In re: Reissue Patent No. 20,377 owned by Franz Fries.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding;

1. That Franz Fries is a resident of Germany and a national of a foreign country (Germany);

2. That the property described in subparagraph 3 hereof is property of Franz Fries;

3. That the property described as follows: All right, title and interest, including all accrued royalties and all damages and profits recoverable at law or in equity from any person, firm, corporation or government for past infringement thereof, in and to the following United States Letters Patent:

Patent No., Date of Issue, Inventor and Title

Reissue 20,377; 5-25-37; Franz Fries; Sewage sludge digester; is property of a national of a foreign country (Germany);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending

further determination of the Alien Property Custodian. This order shall not be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC–1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on November 20, 1944.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

[F. R. Doc. 44–19731; Filed, Dec. 29, 1944; 11:04 a. m.]

[Vesting Order 4306]

OTTO GRAVE

In re: Interest of Otto Grave in an agreement with Carnegie-Illinois Steel Corporation.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding:

1. That Otto Grave is a resident of Germany and is a national of a foreign country (Germany);

2. That the property described in subparagraph 3 hereof is property of Otto Grave;

3. That the property described as follows: All interests and rights (including all royalties and other monies payable or held with respect to such interests and rights and all damages for breach of the agreement hereinafter described, together with the right to sue therefor) created in Otto Grave by virtue of an agreement dated March 11, 1936 (including all modifications thereof and supplements thereto, if any) by and between Otto Grave and Carnegie-Illinois Steel Corporation which agreement relates, among other things, to United States Letters Patent No. 2,043,891,

is property payable or held with respect to patents or rights related thereto in which interests are held by, and such property itself constitutes interests held therein by, a national of a foreign country (Germany);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC–1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on November 20, 1944.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

[F. R. Doc. 44–19732; Filed, Dec. 29, 1944; 11:04 a. m.]

[Vesting Order 4307]

DR. ALEXANDER WACKER GESELLSCHAFT FUR ELEKTROCHEMISCHE INDUSTRIE, G. M. B. H., AND CONSORTIUM FUR ELEKTROCHEMISCHE INDUSTRIE, G. M. B. H.

In re: Interests of Dr. Alexander Wacker Gesellschaft fur Elektrochemische Industrie, G. m. b. H., and Consortium fur Elektrochemische Industrie, G. m. b. H. in agreements with Tennessee Eastman Corporation.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding;

1. That Dr. Alexander Wacker Gesellschaft fur Elektrochemische Industrie, G. m. b. H., and Consortium fur Elektrochemische Industrie, G. m. b. H. are each corporations organized and existing under the laws of Germany and are nationals of a foreign country (Germany);

2. That the property described in subparagraph 4 (a) hereof is property of Dr. Alexander Wacker Gesellschaft fur Elektrochemische Industrie, G. m. b. H., and Consortium fur Elektrochemische Industrie, G. m. b. H.;

3. That the property described in subparagraph 4 (b) hereof is property of Dr. Alexander Wacker Gesellschaft fur Elektrochemische Industrie, G. m. b. H.;

4. That the property described as follows: Property identified in Exhibit A attached hereto and made a part hereof,

is property payable or held with respect to patents or rights related thereto in which interests are held by, and such property itself constitutes interests held therein by, nationals of a foreign country (Germany);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC–1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on November 20, 1944.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

EXHIBIT A

(a) All interests and rights (including all royalties and other monies payable or held with respect to such interests and rights and all damages for breach of the agreement hereinafter described, together with the right to sue therefor) created in Dr. Alexander Wacker Gesellschaft fur Elektrochemische Industrie, G. m. b. H., and Consortium fur Elektrochemische Industrie, G. m. b. H., and each of them, by virtue of an agreement dated July 1, 1933 (including all modifications of and supplements to such agreement, including but without limitation, modifications or supplements to such an agreement contained in cables between Tennessee Eastman Corporation and Dr. Alexander Wacker Gesellschaft fur Elektroschemische Industrie, G. m. b. H. dated January 6, 11, 13 and 18 and February 9 and 12, 1940) by and between Dr. Alexander Wacker Gesellschaft fur Elektrochemische Industrie, G. m. b. H., Consortium fur Elektrochemische Industrie, G. m. b. H., and Tennessee Eastman Corporation, which agreement relates, among other things, to United States Letters Patent No. 1,878,593.

(b) All interests and rights (including all royalties and other monies payable or held with respect to such interests and rights and all damages for breach of the agreement hereinafter described, together with the right to

sue therefor) created in Dr. Alexander Wacker Gesellschaft fur Elektrochemische Industrie, G. m. b. H., by virtue of an agreement dated December 6, 1940 (including all modifications thereof and supplements thereto, if any) by and between Tennessee Eastman Corporation and Dr. Alexander Wacker Gesellschaft fur Elektrochemische Industrie, G. m. b. H., which agreement relates, among other things, to United States Letters Patent No. 2,108,829.

[F. R. Doc. 44–19733; Filed, Dec. 29, 1944; 11:04 a. m.]

[Vesting Order 4308]

GUSTAV RUOFF

In re: Interest of Gustav Ruoff in an agreement with California Fruit Growers Exchange.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding;

1. That Gustav Rouff is a resident of Germany and is a national of a foreign country (Germany);

2. That the property described in subparagraph 3 hereof is property of Gustav Ruoff;

3. That the property described as follows: All interests and rights (including all royalties and other monies payable or held with respect to such interests and rights and all damages for breach of the agreement hereinafter described, together with the right to sue therefor) created in Gustav Ruoff by virtue of an option agreement dated April 29, 1934, which option was exercised under date of July 12, 1934 (including all modifications thereof and supplements thereto, if any) by and between Gustav Ruoff and California Fruit Growers Exchange, which agreement relates, among other things, to United States Letters Patent No. 2,185,649.

is property payable or held with respect to patents or rights related thereto in which interests are held by, and such property itself constitutes interests held therein by, a national of a foreign country (Germany);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC–1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on November 20, 1944.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

[F. R. Doc. 44–19734; Filed, Dec. 29, 1944; 11:04 a. m.]

[Vesting Order 4309]

WILLIAM PRYM K. G.

In re: Interest of William Prym K. G. in an agreement with William Prym of America, Inc.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding;

1. That William Prym K. G. is a business organization having its principal place of business in Germany and is a national of a foreign country (Germany);

2. That the property described in sub-paragraph 3 hereof is property of William Prym K. G.;

3. That the property described as follows: All interests and rights (including all royalties and other monies payable or held with respect to such interests and rights and all damages for breach of the agreement hereinafter described, together with the right to sue therefor) created in William Prym G. m. b. H. by virtue of an agreement dated February 20, 1929, (including all modifications of and supplements to such agreement, including, but without limitation, agreement dated January 21, 1935 by and between the same parties) by and between William Prym G. m. b, H. and William Prym of America, Inc., which agreement relates, among other things, to United States Letters Patent No. 1,720,981,

is property payable or held with respect to patents or rights related thereto in which interests are held by, and such property itself constitutes interests held therein by, a national of a foreign country (Germany);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC–1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C. on November 20, 1944;

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

[F. R. Doc. 44–19735; Filed, Dec. 29, 1944; 11:05 a. m.]

[Vesting Order 4310]

WILLIAM PRYM K. G.

In re: Patents of William Prym K. G. of Stolberg, Germany.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding;

1. That William Prym K. G. is a business organization having its principal place of business in Germany and is a national of a foreign country (Germany);

2. That the property described in subparagraph 3 hereof is property of William Prym K. G.;

3. That the property described as follows: All right, title and interest, including all accrued royalties and all damages and profits recoverable at law or in equity from any person, firm, corporation or government for past infringement thereof, in and to the following United States Letters Patent:

Patent No., Date, Inventor and Title

2,142,730; 1-3-39; Hermann Kohl; Power transmission mechanism;

2,149,057; 2-28-39; Hermann Kohl; Friction gearing;

2,163,956; 8-8-39; Hermann Kohl; Change speed gear for power vehicles;

is property of a national of a foreign country (Germany);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu

thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC–1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on November 20, 1944.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

[F. R. Doc. 44–19736; Filed, Dec. 29, 1944; 11:05 a. m.]

[Vesting Order 4311]

PATENTS OF RICHARD PABST AND KARL WILHELM SCHMIDT, GERMAN NATIONALS

In re: Patent Nos. 2,067,063 and 2,170,253 owned by foreign nationals.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding;

1. That Richard Pabst is a resident of Germany and is a national of a foreign country (Germany);

2. That Karl Wilhelm Schmidt is a resident of Germany and a national of a foreign country (Germany);

3. That the property described in subparagraph 5 (a) hereof is property of Richard Pabst;

4. That the property described in subparagraph 5 (b) hereof is property of Karl Wilhelm Schmidt;

5. That the property described as follows: Property identified in Exhibit A attached hereto and made a part hereof,

is property of nationals of a foreign country (Germany);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC–1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on November 20, 1944.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

EXHIBIT A

(a) All right, title and interest, including all accrued royalties and all damages and profits recoverable at law or in equity from any person, firm, corporation or government for past infringement thereof, in and to the following United States Letters Patent:

Patent No., Date of Issue, Inventor and Title

2,067,063, 1-5-37, Richard Pabst, Heating plant.

(b) All right, title and interest, including all accrued royalties and all damages and profits recoverable at law or in equity from any person, firm, corporation or government for past infringement thereof, in and to the following United States Letters Patent:

Patent No., Date of Issue., Inventor and Title

2,170,253, 8-22-39, Karl Wilhelm Schmidt, Method of making water soluble capsules for cosmetic purposes.

[F. R. Doc. 44–19737; Filed, Dec. 29, 1944; 11:05 a. m.]

[Vesting Order 4315]

EUGENE ROESSLE

In re: Undivided interest of Eugene Roessle in Patent No. 1,975,535.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding:

1. That Eugene Roessle is a resident of Hungary and is a national of a foreign country (Hungary);

2. That the property described in subparagraph 3 hereof is property of Eugene Roessle;

3. That the property described as follows: The undivided ¼ (25%) interest owned by Eugene Roeselle in and to the following United States Letters Patent:

Patent No., Date of Issue, Inventor and Title

1,975,535, 10-2-34; James E. Connolly; A safety razor; including all accrued royalties and all damages and profits recoverable at law or in equity from any person, firm, corporation or government for past infringement thereof to which the owner of such interest is entitled,

is property of a national of a foreign country (Hungary);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to limit the power of the Alien Prpoerty Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC–1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on November 20, 1944.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

[F. R. Doc. 44–19738; Filed, Dec. 29, 1944; 11:05 a. m.]

[Vesting Order 4358]

G. POLYSIUS A. G.

In re: Patents owned by G. Polysius A. G.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding;

1. That G. Polysius A. G. is a corporation organized under the laws of and having its principal place of business in Germany and is a national of a foreign country (Germany);

2. That the property described in subparagraph 3 hereof is property of G. Polysius A. G.;

3. That the property described as follows: (a) The undivided interest which stands of record in the United States Patent Office in the name of Handelmaatschappij Solopol N. V. in and to the following United States Letters Patent:

Patent No., Date of Issue, Inventor and Title

1,775,313, 9-9-30, Otto Lellep, Process of and apparatus for burning cement in rotary kilns;

1,992,704, 2-26-35, Otto Lellep, Process of and apparatus for treating cement and similar mateials;

1,994,718, 3-19-35, Otto Lellep, Apparatus for treating finely divided materials;

including all royalties and all damages and profits recoverable at law or in equity from any person, firm, corporation or government for past infringement thereof, to which the owner of such undivided interest is entitled,

(b) All right, title and interest including all accrued royalties and all damages and profits recoverable at law or in equity from any person, firm, corporation or government for past infringement thereof in and to the following United States Letters Patent:

Patent No., Date of Issue, Inventor and Title

2,314,296. 3-16-43. Carlo Wanner, Apparatus for treating cement, raw materials and the like; is property of a national of a foreign country (Germany);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC–1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on November 28, 1944.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

[F. R. Doc. 44–19739; Filed, Dec. 29, 1944; 11:05 a. m.]

[Vesting Order 4359]

PATENTS OWNED BY ENEMY NATIONALS

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding:

1. That Marin Popescu is a resident of Rumania and is a national of a foreign country (Rumania);

2. That Wilhelm Friedrichs is a resident of Germany and is a national of a foreign country (Germany);

3. That C. Lorenz A. G. is a corporation organized and existing under the laws of Germany and is a national of a foreign country (Germany);

4. That the property described in subparagraph 7 (a) hereof is property of Marin Popescu;

5. That the property described in subparagraph 7 (b) hereof is property of Wilhelm Friedrichs;

6. That the property described in subparagraph 7 (c) hereof is property of C. Lorenz A. G.;

7. That the property identified as follows: Property identified in Exhibit A attached hereto and made a part hereof,

is property of nationals of foreign countries (Rumania and Germany);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC–1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on November 28, 1944.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

EXHIBIT A

(a) All right, title and interest, including all accrued royalties and all damages and profits recoverable at law or in equity from any person, firm, corporation or government for past infringement thereof, in and to the following United States Letters Patent:

Patent No., Date of Issue, Inventor and Title

1,750,282; 3-11-30, Marin Popescu, Life preserver.

(b) All right, title and interest, including all accrued royalties and all damages and profits recoverable at law or in equity from any person, firm, corporation or government for past infringement thereof in and to the following United States Letters Patent:

Patent No., Date of Issue, Inventor and Title

2,101,615; 12-7-37, Wilhelm Friedrichs, Coin controlled prepaying machines for mail.

(c) All right, title and interest, including all accrued royalties and all damages and profits recoverable at law or in equity from any person, firm, corporation or government for past infringement thereof in and to the following United States Letters Patent:

Patent No., Date of Issue, Inventor and Title

2,318,271; 5-4-43, Walter Weiche, Antenna transformer.

[F. R. Doc. 44–19740; Filed, Dec. 29, 1944; 11:06 a. m.]

[Vesting Order 4360]

SCHERING A. G. AND HARDY & CO. G. M. B. H.

In re: Interests of Schering A. G. and Hardy & Company G. m. b. H. in certain patents.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding;

1. That Schering A. G. is a corporation organized under the laws of and having its principal place of business in Germany and is a national of a foreign country (Germany);

2. That Hardy & Company G. m. b. H. is a company organized under the laws of and having its principal place of business in Germany and is a national of a foreign country (Germany);

3. That the property described in subparagraph 4 hereof is property of Schering A. G. and Hardy & Company G. m. b. H.;

4. That the property described as follows: Property identified in Exhibit A attached hereto and made a part hereof,

is property of nationals of a foreign country (Germany);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC–1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admis-

sion of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on November 28, 1944.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

EXHIBIT A

The undivided one-half (50%) interest of Schering A. G. and Hardy & Company G. m. b. H. in and to the following United States Letters Patent:

Patent No., Date of Issue, Inventor, Title

1,858,854; May 17, 1932; Hans M. Erdmann; Lamp starting devices.
1,854,912; Apr. 19, 1932; Charles Spaeth; Lamp starting device.
1,876,083; Sept. 6, 1932; Charles Spaeth; Electrical discharge device.
1,881,975; Oct. 11, 1932; Charles Spaeth; Lamp starting device.
1,881,976; Oct. 11, 1932; Charles Spaeth; Lamp starting device.
1,908,647; May 9, 1933; Charles Spaeth; Electrical discharge devices.
1,908,648; May 9, 1933; Charles Spaeth; Electrical discharge devices.
1,908,649; May 9, 1933; Charles Spaeth; Electrical discharge device.
1,908,650; May 9, 1933; Charles Spaeth; Electrical discharge devices.
1,943,845; Jan. 16, 1934; Charles Spaeth; Electrical discharge device.
1,943,846; Jan. 16, 1934; Charles Spaeth; Alternating current discharge devices.
1,943,847; Jan. 16, 1934; Charles Spaeth; Electrical discharge devices.
1,943,848; Jan. 16, 1934; Charles Spaeth; Electrical discharge devices.
1,983,605; Dec. 11, 1934; Hans M. Erdmann; Lamp starting devices;

including all royalties and all damages and profits recoverable at law or in equity from any person, firm, corporation or government, for past infringement thereof, to which the owners of such undivided interest are entitled,

[F. R. Doc. 44-19741; Filed, Dec. 29, 1944; 11:06 a. m.]

[Vesting Order 4361]

WILLY SALGE & CO., TECHNISCHE GESELLSCHAFT M. B. H. AND WORKING ALLIANCE, FOR LENTZIFICATION

In re: Interests of Willy Salge & Co., Technische Gesellschaft m. b. H. and Working Alliance, for Lentzification, in agreements with the American Ship Building Company.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding:

1. That Willy Salge & Co., Technische Gesellschaft m. b. H. is a corporation organized under the laws of and having its principal place of business in Germany and is a national of a foreign country (Germany);

2. That Working Alliance, for Lentzification, is a business organization consisting of Deutsche Werft, Aktiengesellschaft, A. B. Lindholmen-Motala and Willy Salge & Co., Technische Gesellschaft m. b. H., as members, having its principal place of business in Germany and is a national of a foreign country (Germany);

3. That the property described in subparagraph 5 (a) hereof is property of Willy Salge & Co., Technische Gesellschaft m. b. H.;

4. That the property described in subparagraph 5 (b) hereof is property of Working Alliance, for Lentzification;

5. That the property described as follows:

(a) All interests and rights (including all royalties and other monies payable or held with respect to such interests and rights and all damages for breach of the agreement hereinafter described, together with the right to sue therefor) created in Willy Salge & Co., Technische Gesellschaft m. b. H. by virtue of an agreement dated March 26, 1936 (including all modifications thereof and supplements thereto if any) by and between Willy Salge & Co., Technische Gesellschaft m. b. H. and the American Ship Building Company, which agreement relates, among other things, to Patent No. 1,977,924.

(b) All interests and rights (including all royalties and other monies payable or held with respect to such interests and rights and all damages for breach of the agreement hereinafter described, together with the right to sue therefor) created in Working Alliance, for Lentzification, consisting of Deutsche Werft, Aktiengesellschaft, A. B. Lindholmen-Motala and Willy Salge & Co., Technische Gesellschaft m. b. H., as members, by virtue of an agreement dated March 26, 1936 (including all modifications thereof and supplements thereto, if any) by and between Working Alliance, for Lentzification, consisting of Deutsche Werft, Aktiengesellschaft, A. B. Lindholmen-Motala and Willy Salge & Co., Technische Gesellschaft m. b. H., as members, and the American Ship Building Company, which agreement relates, among other things, to Patent No. 1,977,924.

is property payable or held with respect to patents or rights related thereto in which interests are held by, and such property itself constitutes interests held therein by, nationals of a foreign country (Germany);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC-1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on November 28, 1944.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

[F. R. Doc. 44-19742; Filed, Dec. 29, 1944; 11:06 a. m.]

[Divesting Order 75]

NIELS B. BACH

In re: Patents of Niels B. Bach.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned:

1. Having, on January 18, 1943, vested, by Vesting Order No. 664, as property of Niels Breinholt Bach, the property identified as follows: All right, title and interest, including all accrued royalties and all damages and profits recoverable at law or in equity from any person, firm, corporation or government for past infringement thereof, in and to the following patents:

Patent Number, Date, Inventor, and Title

2,141,371; 12-27-38; Niels B. Bach; Apparatus for clarifying liquors containing suspended and flocculent matter such as sugar juices and similar liquors.

2,153,607; 4-11-39; Niels B. Bach; Apparatus for clarifying liquors containing suspended and flocculent matter such as sugar juices and similar liquors.

2. Having found in said Vesting Order No. 664 that Niels Breinholt Bach was a resident of Denmark and was a national of a foreign country (Denmark);

3. Having thereafter received an executed claim by or on behalf of Niels Breinholt Bach, residing at New York, New York, hereinafter called claimant, in which it was recited that the above entitled property was on the date of vesting owned by the said claimant;

4. Having been advised of the summary determination issued by the Vested Property Claims Committee with respect to said claim, wherein it was determined upon the basis of the facts represented to said Committee that said property was at the time of vesting owned by claimant, and that the said claimant was at that time, and at all times since then has been and now is an individual residing in the United States; and that claimant is not a national of a designated enemy country; and that therefore the aforesaid vesting was effected under mistake of fact;

5. Having neither assigned, transferred, or conveyed to anyone the said property or any part thereof or any interest therein, nor issued any license with respect thereto, nor in any manner created any right or interest in any person whomsoever;

6. Determining that the error committed in vesting said property should be corrected by assigning and conveying said property to said claimant and that such disposition of the said claim, being for the purpose of correcting a mistake in vesting such property originally, does not require the filing of any further claim, nor any further hearing;

Having made all determinations and taken all action required by law; and

Determining that under the aforesaid circumstances the disposition hereinafter effected is in the interest of and for the benefit of the United States, hereby orders that the aforesaid property be assigned to claimant.

Now, therefore, the undersigned, without warranty, assigns, transfers, and conveys to claimant the property identified in subparagraph 1 hereof.

Executed at Washington, D. C., on May 9, 1944.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

[F. R. Doc. 44-19744; Filed, Dec. 29, 1944; 11:06 a. m.]

[Divesting Order 95]

CHEMIPULP PROCESS, INC.

In re: Patents of Chemipulp Process, Inc.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the Alien Property Custodian:

1. Having, on October 2, 1942, vested, by Vesting Order No. 201, as property in which a national or nationals of a foreign country or countries had interests, the property identified as follows: All right, title and interest, including all accrued royalties and all damages and profits recoverable at law or in equity from any person, firm, corporation or government for past infringement thereof, in and to the following patents:

Patent Number, Date, Inventor and Title

1,576,970, 3-16-26, Carl Hangleiter and Adolph Schneider, Method of and system for regenerating sulphurous acid and waste heat from sulphite cellulose boilers.

1,581,511, 4-20-26, Hans Clemm and Adolph Schneider, Method of utilizing waste heat from gas.

1,693,983, 12-4-28, Carl Hangleiter and Adolph Schneider, Apparatus for boiling cellulose.

1,693,999, 12-4-28, Hans Clemm, Process for filling boilers for cellulose with sulphite solution.

2. Having determined, before issuing said Vesting Order No. 201, that the said property was property of Zellstofffabrik Waldhof, and that Zellstofffabrik Waldhof was a corporation organized under the laws of Germany and was a national of a foreign country (Germany);

3. Having thereafter received an executed claim by or on behalf of Chemipulp Process, Inc., a corporation of New York, having its principal place of business at Watertown, New York, hereinafter called claimant, in which it was recited that the above entitled property was on the date of vesting owned by the said claimant;

4. Having been advised of the summary determination issued by the Vested Property Claim Committee with respect to said claim, wherein it was determined upon the basis of the facts represented to said Committee that said property was at the time of vesting owned by claimant, as assignee of record in the United States Patent Office, and that the said claimant was at the that time, and at all times since then has been and now is a corporation organized in the United States; and that claimant is not a national of a designated enemy country; and that therefore the aforesaid vesting was effected under mistake of fact;

5. Having neither assigned, transferred, or conveyed to anyone the said property or any part thereof or any interest therein, nor issued any license with respect thereto, nor in any manner created any right or interest in any person whomsoever;

6. Determining that the error committed in vesting said property should be corrected by assigning and conveying said property to said claimant and that such disposition of the said claim, being for the purpose of correcting a mistake in vesting such property originally, does not require the filing of any further claim, nor any further hearing;

Having made all determinations and taken all action required by law; and

Determining that under the aforesaid circumstances the disposition hereinafter effected is in the interest of and for the benefit of the United States, hereby orders that the property identified in subparagraph 1 hereof be assigned to claimant.

Now, therefore, the Alien Property Custodian without warranty, assigns, transfers, and conveys to claimant the property identified in subparagraph 1 hereof.

Executed at Washington, D. C., on October 31, 1944.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

[F. R. Doc. 44-19745; Filed, Dec. 29, 1944; 11:07 a. m.]

[Divesting Order 100]

PRECISE PRODUCTS CORP.

In re: Patents of Precise Products Corporation.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the Alien Property Custodian:

1. Having on October 2, 1942, vested, by Vesting Order No. 201, as property in which a national or nationals of a foreign country or countries had interests, the property identified as follows: All right, title and interest, including all accrued royalties and all damages and profits recoverable at law or in equity from any person, firm, corporation or government for past infringement thereof, in and to the following patents:

Patent Number, Date, Inventor, and Title

2,031,133; 2-18-36, Robert Schumann, Electric hand tool.

2,170,036; 8-22-39, Robert Schumann, Small electric machine tool.

2. Having determined, before issuing said Vesting Order No. 201, that the said property was property of Robert Schumann, and that Robert Schumann was a resident of Germany and was a national of a foreign country (Germany);

3. Having thereafter received an executed claim by or on behalf of Precise Products Corporation, a corporation of Wisconsin having its principal place of business at Racine, Wisconsin, hereinafter called claimant, in which it was recited that the above entitled property was on the date of vesting owned by claimant;

4. Having been advised of the summary determination issued by the Vested Property Claims Committee with respect to said claim, wherein it was determined upon the basis of the facts represented to said Committee that said property was at the time of vesting owned by the said claimant as assignee of record in the United States Patent Office, and that the said claimant was at that time and at all times since then has been and now is a corporation organized in the United States; and that claimant is not a national of a designated enemy country; and that therefore the aforesaid vesting was effected under mistake of fact;

5. Having neither assigned, transferred, or conveyed to anyone the said property or any part thereof or any interest therein, nor issued any license with respect thereto, nor in any manner created any right or interest in any person whomscever;

6. Determining that the error committed in vesting said property should be corrected by assigning and conveying said property to said claimant, and that such disposition of said claim, being for the purpose of correcting a mistake in vesting such property originally, does not require the filing of any further claim, nor any further hearing;

Having made all determinations and taken all action required by law; and

Determining that under the aforesaid circumstances the disposition hereinafter effected is in the interest of and for the benefit of the United States, hereby orders that the aforesaid property be assigned to claimant.

Now, therefore, the Alien Property Custodian, without warranty, assigns, transfers and conveys to claimant the property identified in subparagraph 1 hereof.

Executed at Washington, D. C., on October 31, 1944.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

[F. R. Doc. 44-19746; Filed, Dec. 29, 1944; 11:08 a. m.]

OFFICE OF PRICE ADMINISTRATION.

[MPR 120, Order 1223]

GEORGE M. FAULKNER AND SONS, ET AL.

ORDER ESTABLISHING MAXIMUM PRICES AND PRICE CLASSIFICATIONS

For the reasons set forth in an accompanying opinion, and in accordance with § 1340.210 (a) (6) of Maximum Price Regulation No. 120; *It is ordered:*

Producers identified herein operate named mines assigned the mine index numbers, the price classifications and the maximum prices in cents per net ton, for the indicated uses and shipments as set forth herein. All are in District No. 1. The mine index numbers and the price classifications assigned are permanent but the maximum prices may be changed by an amendment issued after the effective date of this order. Where such an amendment is issued for the district in which the mines involved herein are located and where the amendment makes no particular reference to a mine or mines involved herein, the prices shall be the prices set forth in such amendment for the price classifications of the respective size groups. The location of each mine is given by county and state. The maximum prices stated to be for truck shipment are in cents per net ton f. o. b. the mine or preparation plant and when stated to be for rail shipment or for railroad locomotive fuel are in cents per net ton f. o. b. rail shipping point. In cases where mines ship coals by river the prices for such shipments are those established for rail shipment and are in cents per net ton f. o. b. river shipping point. However, producer is subject to the provisions of § 1340.212 and all other provisions of Maximum Price Regulation No. 120.

GEORGE M. FAULKNER AND SONS, HOOVERSVILLE, PA., FAULKNER NO. 1 MINE, B SEAM, MINE INDEX NO. 5261, SOMERSET COUNTY, PA., SUBDISTRICT 37, RAIL SHIPPING POINT, HOOVERSVILLE, PA., DEEP MINE

	Size Group Nos.				
	1	2	3	4	5
Price classification	F	F	F	F	F
Rail shipment	335	335	335	305	305
Railroad locomotive fuel	320	320	305	295	295
Truck shipment	360	335	335	325	315

GILMOUR AND JONES COAL CO., SOMERSET, PA., MINE NO. 2-D MINE, D SEAM, MINE INDEX NO. 5256, SOMERSET COUNTY, PA., SUBDISTRICT 37, RAIL SHIPPING POINT, NORTH SOMERSET, PA., DEEP MINE

Price classification	B	B	B	B	C
Rail shipment	380	370	350	340	330
Railroad locomotive fuel	320	320	305	295	295
Truck shipment	380	355	355	345	330

GILMOUR AND JONES COAL CO., SOMERSET, PA., MINE NO. 1-C MINE, C' SEAM, MINE INDEX NO. 5255, SOMERSET COUNTY, PA., SUBDISTRICT 37, RAIL SHIPPING POINT, NORTH SOMERSET, PA., DEEP MINE

Price classification	E	E	E	E	E
Rail shipment	355	335	335	315	315
Railroad locomotive fuel	320	320	305	295	295
Truck shipment	365	340	340	330	320

JOHN HEATON, SAXTON, PA., DON NO. 1 MINE, BARNETT SEAM, MINE INDEX NO. 5424, BEDFORD COUNTY, PA., SUBDISTRICT 39, RAIL SHIPPING POINT, SIX MILE RUN, PA., DEEP MINE

Price classification	B	B	B	B	C
For all methods of transportation and all uses	425	425	390	365	350

HENRY KLEBACHA, REYNOLDSVILLE, PA., KLEBACHA MINE, D SEAM, MINE INDEX NO. 4051, JEFFERSON COUNTY, PA., SUBDISTRICT 5, DEEP MINE

Truck shipment	365	340	340	330	320

KNISELEY COAL CO., ROUTE 2, BROOKVILLE, PA., KNISELEY NO. 10 MINE, D SEAM, MINE INDEX NO. 5275, JEFFERSON COUNTY, PA., SUBDISTRICT 6, RAIL SHIPPING POINT, ANITA AND/OR KNOXDALE, PA., DEEP MINE

Price classification	E	E	E	E	E
Rail shipment	355	335	335	315	315
Railroad locomotive fuel	320	320	305	295	295
Truck shipment	365	340	340	330	320

KOHLER & JOHNSON, 706 SECOND ST., NANTY GLO, PA., FOREST NO. 3 MINE, C' SEAM, MINE INDEX NO. 5198, SOMERSET COUNTY, PA., SUBDISTRICT 29, RAIL SHIPPING POINT, JOHNSTOWN, PA., DEEP MINE

Price classification	E	E	E	E	E
Rail shipment	355	335	335	315	315
Railroad locomotive fuel	320	320	305	295	295
Truck shipment	365	340	340	330	320

PATRICIAN COAL CO., 33 CLARK-KEATING BLDG., CUMBERLAND, MD., BIG VEIN MINE, BIG VEIN SEAM, MINE INDEX NO. 2731,[1] MINERAL COUNTY, W. VA., SUBDISTRICT 44, RAIL SHIPPING POINT, SHAW, W. VA., DEEP MINE

Price classification	D	D	D	D	D
For all methods of shipment and all uses	405	385	385	370	370

Smithing coal (any size) 460

[1] Mine index number and maximum price for size group No. 3 for truck shipment previously established.

This order shall become effective December 20, 1944.

(56 Stat. 23, 765; 57 Stat. 566; Pub. Law 383, 78th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681)

Issued this 19th day of December 1944.

CHESTER BOWLES,
Administrator.

[F. R. Doc. 44-19205; Filed, Dec. 19, 1944; 11:54 a. m.]

[MPR 188, Rev. Order 2373]

SHALCO

APPROVAL OF MAXIMUM PRICES

Order No. 2373 under § 1499.158 of Maximum Price Regulation No. 188 is revised and amended to read as follows:

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register, and pursuant to § 1499.158 of MPR 188, *It is ordered:*

(a) This revised order establishes maximum prices for sales and deliveries, of twenty-four wall shelves manufactured by Shalco, 118 Erie Street, Dorchester, Massachusetts.

(1) (i) For all sales and deliveries since the effective date of Maximum Price Regulation No. 188, by the manufacturer to retailers, and by the manufacturer to persons, other than retailers, who resell from the manufacturer's stock, the maximum prices are those set forth below:

Article	Model No.	Maximum price to persons, other than retailers, who resell from manufacturer's stock	Maximum price to retailers
		Each	*Each*
Wall shelf	101	$1.53	$1.80
Do	151	1.28	1.50
Do	201	1.06	1.25
Do	251	1.19	1.40
Do	301	1.15	1.35
Do	351	.60	.71
Do	401	1.05	1.23
Do	451	1.10	1.29
Do	501	.55	.65
Do	551	.55	.65
Do	601	1.12	1.32
Do	651	1.17	1.38
Do	701	1.27	1.49
Do	751	1.37	1.61
Do	801	.54	.63
Do	101-mirror back	2.13	2.51
Do	151-mirror back	1.65	1.94
Do	201-mirror back	1.46	1.72
Do	251-mirror back	1.46	1.72
Do	301-mirror back	1.53	1.80
Do	351-mirror back	.90	1.06
Do	401-mirror back	1.39	1.63
Do	451-mirror back	1.44	1.69
Do	501-mirror back	.72	.85

These prices are f. o. b. factory, and are for the articles described in the manufacturer's application dated July 31, 1944.

(ii) For all sales and deliveries by the manufacturer to any other class of purchaser or on other terms and conditions of sale, the maximum prices shall be those determined by applying to the prices specified, the discounts, allowances, and other price differentials made by the manufacturer, during March 1942, on sales of the same type of article to the same class of purchaser and on the same terms and conditions. If the manufacturer did not make such sales during March 1942 he must apply to the Office of Price Administration, Washington, D. C., under the Fourth Pricing Method § 1499.158, of Maximum Price Regulation No. 188, for the establishment of maximum prices for those sales, and no sales or deliveries may be made until authorized by the Office of Price Administration.

(2) (i) For all sales and deliveries on and after the effective date of this revised order to retailers by persons, other than the manufacturer, who sell from the manufacturer's stock, the maximum prices are those set forth below, f. o. b. factory:

Article and model No.:	*Maximum price to retailers (each)*
Wall shelf, 101	$1.80
Wall shelf, 151	1.50
Wall shelf, 201	1.25
Wall shelf, 251	1.40
Wall shelf, 301	1.35
Wall shelf, 351	.71
Wall shelf, 401	1.23
Wall shelf, 451	1.29
Wall shelf, 501	.65
Wall shelf, 551	.65
Wall shelf 601	1.32
Wall shelf, 651	1.38
Wall shelf, 701	1.49
Wall shelf, 751	1.61
Wall shelf, 801	.63
Wall shelf, 101, mirror back	2.51
Wall shelf, 151, mirror back	1.94
Wall shelf, 201, mirror back	1.72
Wall shelf, 251, mirror back	1.72
Wall shelf, 301, mirror back	1.80
Wall shelf, 351, mirror back	1.06
Wall shelf, 401, mirror back	1.63
Wall shelf, 451, mirror back	1.69
Wall shelf, 501, mirror back	.85

These prices are for the articles described in the manufacturer's application dated July 31, 1944.

(ii) For all sales and deliveries by persons who sell from the manufacturer's stock, to any other class of purchaser or on other terms and conditions of sale, maximum prices shall be determined under the applicable provisions of the General Maximum Price Regulation.

(b) At the time of or prior to the first invoice to each purchaser, other than a retailer who resells from the manufacturer's stock, the manufacturer shall notify the purchaser for resale of the maximum prices and conditions established by subparagraph (a) (2) of this revised order for such resales. This notice may be given in any convenient form.

(c) This revised order may be revoked or amended by the Price Administrator at any time.

This revised order shall become effective on the 30th day of December 1944.

Issued this 29th day of December 1944.

JAMES F. BROWNLEE,
Acting Administrator.

[F. R. Doc. 44-19789; Filed, Dec. 29, 1944; 3:51 p. m.]

[MPR 188, Amdt. 1 to Order 2859]

NORTHEAST TOOL AND DIE WORKS INC.

APPROVAL OF MAXIMUM PRICES

For the reasons set forth in an opinion issued simultaneously herewith and filed

with the Division of the Federal Register, and pursuant to § 1499.158 of Maximum Price Regulation No. 188, *It is ordered:*

Order No. 2859 under § 1499.158 of Maximum Price Regulation No. 188 is amended in the following respect:

Paragraph (a) (1) (i) is amended to read as follows:

(1) (i) For all sales and deliveries since the effective date of Maximum Price Regulation No. 188, by the manufacturer to retailers, and by the manufacturer to persons, other than retailers, who resell from the manufacturer's stock, the maximum prices are those set forth below:

Article	Model No.	Maximum price to persons, other than retailers, who resell from manufacturer's stock	Maximum price to retailers
		Each	*Each*
Auto safety seat	11	$1.10	$1.37

These prices are f. o. b. factory and are subject to a cash discount of two percent for payment within ten days, net thirty days, and are for the article described in the manufacturer's application dated September 23, 1944.

This amendment shall become effective on the 30th day of December 1944.

Issued this 29th day of December 1944.

JAMES F. BROWNLEE,
Acting Administrator.

[F. R. Doc. 44-19788; Filed, Dec. 29, 1944; 3:52 p. m.]

[MPR 188, Rev. Order 2983]

WILSHIRE PRODUCTS CO.

APPROVAL OF MAXIMUM PRICES

Order No. 2983 under § 1499.158 of Maximum Price Regulation No. 188 is revised and amended to read as follows:

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register, and pursuant to § 1499.158 of MPR 188, *It is ordered:*

(a) This revised order establishes maximum prices for sales and deliveries, of two bars, a back bar and a stool manufactured by Wilshire Products Company, 3165 Cahuenga Blvd., Los Angeles, California.

(1) (i) For all sales and deliveries since the effective date of Maximum Price Regulation No. 188, by the manufacturer to retailers, and by the manufacturer to persons, other than retailers, who resell from the manufacturer's stock, the maximum prices are those set forth below:

Article	Model No.	Maximum price to persons, other than retailers, who resell from manufacturer's stock	Maximum price to retailers
		Each	*Each*
Bar	42"	$51.85	$61.00
Bar	46"	53.95	63.48
Back bar		24.50	28.82
Stool		7.00	8.23

These prices are f. o. b. factory, and are subject to a cash discount of two percent for payment within ten days, net thirty days, and are for the articles described in the manufacturer's application dated June 10, 1944.

(ii) For all sales and deliveries by the manufacturer to any other class of purchaser or on other terms and conditions of sale, the maximum prices shall be those determined by applying to the prices specified, the discounts, allowances, and other price differentials made by the manufacturer, during March 1942, on sales of the same type of article to the same class of purchaser and on the same terms and conditions. If the manufacturer did not make such sales during March 1942 he must apply to the Office of Price Administration, Washington, D. C., under the Fourth Pricing Method § 1499.158, of Maximum Price Regulation No. 188, for the establishment of maximum prices for those sales, and no sales or deliveries may be made until authorized by the Office of Price Administration.

(2) (i) For all sales and deliveries on and after the effective date of this revised order to retailers by persons, other than the manufacturer, who sell from the manufacturer's stock, the maximum prices are those set forth below, f. o. b. factory:

Article and model No.:	*Maximum price to retailers (each)*
Bar, 42"	$61.00
Bar, 46"	63.48
Back bar	28.82
Stool	8.23

These prices are subject to a cash discount of two percent for payment within ten days, net thirty days, and are for the articles described in the manufacturer's application dated June 10, 1944.

(ii) For all sales and deliveries by persons who sell from the manufacturer's stock to any other class of purchaser or on other terms and conditions of sale, maximum prices shall be determined under the applicable provisions of the General Maximum Price Regulation.

(b) At the time of or prior to the first invoice to each purchaser, other than a retailer, who resells from the manufacturer's stock, the manufacturer shall notify the purchaser for resale of the maximum prices and conditions established by subparagraph (a) (2) of this revised order for such resales. This notice may be given in any convenient form.

(c) This revised order may be revoked or amended by the Price Administrator at any time.

This revised order shall become effective on the 30th day of December 1944.

Issued this 29th day of December 1944.

JAMES F. BROWNLEE,
Acting Administrator.

[F. R. Doc. 44-19790; Filed, Dec. 29, 1944; 3:51 p. m.]

[MPR 188, Order 3187]

CAROLINA MASTER CRAFTSMEN, INC.

APPROVAL OF MAXIMUM PRICES

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register, and pursuant to § 1499.158 of Maximum Price Regulation No. 188, *It is ordered:*

(a) This order establishes maximum prices for sales and deliveries by the manufacturer to two classes of wholesalers, and for resales by one of those classes of wholesalers, of a baby nursery seat manufactured by Carolina Master Craftsmen, Inc., High Point, North Carolina, as follows:

(1) For all sales and deliveries since the effective date of Maximum Price Regulation No. 188, by the manufacturer to the classes of purchasers specified below, the maximum prices are those set forth below:

Article	Type	Maximum price to persons other than retailers who sell the article from manufacturer's stock	Maximum prices to persons other than retailers who sell the article from their own stock
		Each	*Each*
Baby nursery seat	Wood	$0.99	$0.94

These prices are f. o. b. factory, and are subject to the manufacturer's customary terms, discounts, and allowances on sales of similar articles.

(2) For all sales and deliveries, on and after the effective date of this order, to retailers by persons, other than the manufacturer, who sell from the manufacturer's stock, the maximum price is that set forth below:

Article and type:	*Maximum price to retailers (each)*
Baby nursery seat, wood	$1.17

This price is f. o. b. factory and subject to the seller's customary terms, discounts, and allowances on sales of similar articles.

(b) At the time of, or prior to, the first invoice to each purchaser, other than a retailer, who sells from the manufac-

turer's stock, the manufacturer shall notify that purchaser for resale of the maximum prices and conditions established by this order for those resales. This notice may be given in any convenient form.

(c) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective on the 30th day of December 1944.

Issued this 29th day of December 1944.

JAMES F. BROWNLEE,
Acting Administrator.

[F. R. Doc. 44-19791; Filed, Dec. 29, 1944; 8:52 p. m.]

[SR 15 to GMPR, Order 2]

COOPERATIVE SEED AND FARM SUPPLY SERVICE, INC.

ADJUSTMENT OF MAXIMUM PRICES

For the reasons set forth in the accompanying opinion and pursuant to § 1499.75 (a) (19) of Supplementary Regulation No. 15 of the General Maximum Price Regulation, *It is hereby ordered:*

That the maximum prices of Southern States Quality 620 Dust produced by the Cooperative Seed and Farm Supply Service, Inc., of Baltimore, Maryland, be increased 40 cents per hundred pounds, the resulting prices for sales to dealers to be $6.85 per hundred pounds and $5.85 per hundred pounds in 5-pound and in 50-pound bags respectively and for sales to distributors to be $6.40 and $5.34 per hundred pounds in 5-pound and in 50-pound bags respectively, other terms and conditions of sale, delivery and payment to remain as established by practices effective during March of 1942.

This order may be amended, revoked or corrected at any time.

This order shall become effective January 1, 1945.

Issued this 30th day of December 1944.

JAMES F. BROWNLEE,
Acting Administrator.

[F. R. Doc. 44-19819; Filed, Dec. 30, 1944; 11:42 a. m.]

[MPR 188, Amdt. 7 to 2d Rev. Order A-3]

CHEMICAL STONEWARE

ADJUSTMENT OF MAXIMUM PRICES

An opinion accompanying this amendment has been issued simultaneously herewith and filed with the Division of the Federal Register.

Second Revised Order A-3 issued under § 1499.159b of Maximum Price Regulation No. 188 is amended in the following respect:

Subparagraph (e) (i) is amended to include the following commodity:

Chemical stoneware.

This amendment shall become effective January 2, 1945.

Issued this 30th day of December 1944.

JAMES F. BROWNLEE,
Acting Administrator.

[F. R. Doc. 44-19820; Filed, Dec. 30, 1944; 11:42 a. m.]

[MPR 260, Order 252]

WOLF BROS. & CO.

AUTHORIZATION OF MAXIMUM PRICES

For the reasons set forth in an opinion accompanying this order, and pursuant to § 1358.102 (b) of Maximum Price Regulation No. 260, *It is ordered,* That:

(a) Wolf Bros. & Co., 25 Pine St., Red Lion, Pa. (hereinafter called "manufacturer") and wholesalers and retailers may sell, offer to sell or deliver and any person may buy, offer to buy or receive each brand and size or frontmark, and packing of the following domestic cigars at the appropriate maximum list price and maximum retail price set forth below:

Brand	Size or frontmark	Packing	Maximum list price	Maximum retail price
			Per M	*Cents*
Blue Ribbon	Supremes	50	$56	7
New Boys	Invincibles	50	56	7
Wolf Bros. Crooks.	W. B. Crooks	50	60	2 for 15
Ben Tracy	De Luxe	50	75	10
Barrister	De Luxe	50	75	10
Barrister	Bankers	50	75	10
White & Gold	Queens	50	56	7

(b) The manufacturer and wholesalers shall grant, with respect to their sales of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the discounts they customarily granted in March 1942 on their sales of domestic cigars of the same price class to purchasers of the same class, unless a change therein results in a lower price. Packing differentials charged by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class may be charged on corresponding sales of each brand and size or frontmark of cigars priced by this order, but shall not be increased. Packing differentials allowed by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class shall be allowed on corresponding sales of each brand and size or frontmark of cigars priced by this order and shall not be reduced. If a brand and size or frontmark of domestic cigars for which maximum prices are established by this order is of a price class not sold by the manufacturer or the particular wholesaler in March 1942, he shall, with respect to his sales thereof, grant the discounts and may charge and shall allow the packing differentials customarily granted, charged or allowed (as the case may be) in March 1942 by his most closely competitive seller of the same class on sales of domestic cigars of the same March 1942 price class to purchasers of the same class.

(c) On or before the first delivery to any purchaser of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the manufacturer and every other seller (except a retailer) shall notify the purchaser of the maximum list price and the maximum retail price established by this order for such brand and size or frontmark of domestic cigars. The notice shall conform to and be given in the manner prescribed by § 1358.113 of Maximum Price Regulation No. 260.

(d) Unless the context otherwise requires, appropriate provisions of Maximum Price Regulation No. 260, shall apply to sales for which maximum prices are established by this order.

(e) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective January 1, 1945.

Issued this 30th day of December 1944.

JAMES F. BROWNLEE,
Acting Administrator.

[F. R. Doc. 44-19821; Filed, Dec. 30, 1944; 11:46 a. m.]

[MPR 260, Order 253]

YBOR CIGAR FACTORY

AUTHORIZATION OF MAXIMUM PRICES

For the reasons set forth in an opinion accompanying this order, and pursuant to § 1358.102 (b) of Maximum Price Regulation No. 260, *It is ordered,* That:

(a) Ybor Cigar Factory, 1612-9th Avenue, Tampa 5, Florida (hereinafter called "manufacturer") and wholesalers and retailers may sell, offer to sell or deliver and any person may buy, offer to buy or receive each brand and size or frontmark, and packing of the following domestic cigars at the appropriate maximum list price and maximum retail price set forth below:

Brand	Size or frontmark	Packing	Maximum list price	Maximum retail price
			Per M	*Cents*
Battle King	Corona	50	$75	10

(b) The manufacturer and wholesalers shall grant, with respect to their sales of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the discounts they customarily granted in March 1942 on their sales of domestic cigars of the same price class to purchasers of the same class, unless a change therein results in a lower price. Packing differentials charged by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class may be charged on corresponding sales of each brand and size or frontmark of

cigars priced by this order, but shall not be increased. Packing differentials allowed by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class shall be allowed on corresponding sales of each brand and size or frontmark of cigars priced by this order and shall not be reduced. If a brand and size or frontmark of domestic cigars for which maximum prices are established by this order is of a price class not sold by the manufacturer or the particular wholesaler in March 1942, he shall, with respect to his sales thereof, grant the discounts and may charge and shall allow the packing differentials customarily granted, charged or allowed (as the case may be) in March 1942 by his most closely competitive seller of the same class on sales of domestic cigars of the same March 1942 price class to purchasers of the same class.

(c) On or before the first delivery to any purchaser of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the manufacturer and every other seller (except a retailer) shall notify the purchaser of the maximum list price and the maximum retail price established by this order for such brand and size or frontmark of domestic cigars. The notice shall conform to and be given in the manner prescribed by § 1358.113 of Maximum Price Regulation No. 260.

(d) Unless the context otherwise requires, appropriate provisions of Maximum Price Regulation No. 260 shall apply to sales for which maximum prices are established by this order.

(e) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective January 1, 1945.

Issued this 30th day of December 1944.

JAMES F. BROWNLEE,
Acting Administrator.

[F. R. Doc. 44-19822; Filed, Dec. 30, 1944; 11:45 a. m.]

[MPR 260, Order 254]

ROY R. SMITH CIGAR CO.

AUTHORIZATION OF MAXIMUM PRICES

For the reasons set forth in an opinion accompanying this order, and pursuant to § 1358.102 (b) of Maximum Price Regulation No. 260, *It is ordered*, That:

(a) Roy R. Smith Cigar Co., Wallick Alley, Red Lion, Pa. (hereinafter called "manufacturer") and wholesalers and retailers may sell, offer to sell or deliver and any person may buy, offer to buy or receive each brand and size or frontmark, and packing of the following domestic cigars at the appropriate maximum list price and maximum retail price set forth below:

Brand	Size or frontmark	Packing	Maximum list price	Maximum retail price
			Per M	*Cents*
Jose Grande	Queens	50	$44	2 for 11

(b) The manufacturer and wholesalers shall grant, with respect to their sales of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the discounts they customarily granted in March 1942 on their sales of domestic cigars of the same price class to purchasers of the same class, unless a change therein results in a lower price. Packing differentials charged by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class may be charged on corresponding sales of each brand and size or frontmark of cigars priced by this order, but shall not be increased. Packing differentials allowed by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class shall be allowed on corresponding sales of each brand and size or frontmark of cigars priced by this order and shall not be reduced. If a brand and size or frontmark of domestic cigars for which maximum prices are established by this order is of a price class not sold by the manufacturer or the particular wholesaler in March 1942, he shall, with respect to his sales thereof, grant the discounts and may charge and shall allow the packing differentials customarily granted, charged or allowed (as the case may be) in March 1942 by his most closely competitive seller of the same class on sales of domestic cigars of the same March 1942 price class to purchasers of the same class.

(c) On or before the first delivery to any purchaser of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the manufacturer and every other seller (except a retailer) shall notify the purchaser of the maximum list price and the maximum retail price established by this order for such brand and size or frontmark of domestic cigars. The notice shall conform to and be given in the manner prescribed by § 1358.113 of Maximum Price Regulation No. 260.

(d) Unless the context otherwise requires, appropriate provisions of Maximum Price Regulation No. 260, shall apply to sales for which maximum prices are established by this order.

(e) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective January 1, 1945.

Issued this 30th day of December 1944.

JAMES F. BROWNLEE,
Acting Administrator.

[F. R. Doc. 44-19823; Filed, Dec. 30, 1944; 11:45 a. m.]

[MPR 260, Order 255]

J. SOLOMON

AUTHORIZATION OF MAXIMUM PRICES

For the reasons set forth in an opinion accompanying this order, and pursuant to § 1358.102 (b) of Maximum Price Regulation No. 260, *It is ordered*, That:

(a) J. Solomon, Wrightsville, Pa. (hereinafter called "manufacturer") and wholesalers and retailers may sell, offer to sell or deliver and any person may buy, offer to buy or receive each brand and size or frontmark, and packing of the following domestic cigars at the appropriate maximum list price and maximum retail price set forth below:

Brand	Size or frontmark	Packing	Maximum list price	Maximum retail price
			Per M	*Cents*
Tiz	Perfecto	50	$64	8
Excelente	Perfecto	50	64	8

(b) The manufacturer and wholesalers shall grant, with respect to their sales of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the discounts they customarily granted in March 1942 on their sales of domestic cigars of the same price class to purchasers of the same class, unless a change therein results in a lower price. Packing differentials charged by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class may be charged on corresponding sales of each brand and size or frontmark of cigars priced by this order, but shall not be increased. Packing differentials allowed by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class shall be allowed on corresponding sales of each brand and size or frontmark of cigars priced by this order and shall not be reduced. If a brand and size or frontmark of domestic cigars for which maximum prices are established by this order is of a price class not sold by the manufacturer or the particular wholesaler in March 1942, he shall, with respect to his sales thereof, grant the discounts and may charge and shall allow the packing differentials customarily granted, charged or allowed (as the case may be) in March 1942 by his most closely competitive seller of the same class on sales of domestic cigars of the same March 1942 price class to purchasers of the same class.

(c) On or before the first delivery to any purchaser of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the manufacturer and every other seller (except a retailer) shall notify the purchaser of the maximum list price and the maximum retail price established by this order for such brand and size or frontmark of domestic cigars. The notice shall conform to and be given in the manner prescribed by § 1358.113 of Maximum Price Regulation No. 260.

(d) Unless the context otherwise requires, appropriate provisions of Maximum Price Regulation No. 260, shall apply to sales for which maximum prices are established by this order.

(e) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective January 1, 1945.

Issued this 30th day of December 1944.

JAMES F. BROWNLEE,
Acting Administrator.

[F. R. Doc. 44-19824; Filed, Dec. 30, 1944; 11:45 a. m.]

[MPR 260, Order 256]

NATION'S CIGAR CO.

AUTHORIZATION OF MAXIMUM PRICES

For the reasons set forth in an opinion accompanying this order, and pursuant to § 1358.102 (b) of Maximum Price Regulation No. 260, *It is ordered*, That:

(a) Nation's Cigar Co., 804 Lafayette St., St. Louis 4, Mo. (hereinafter called "manufacturer") and wholesalers and retailers may sell, offer to sell or deliver and any person may buy, offer to buy or receive each brand and size or frontmark, and packing of the following domestic cigars at the appropriate maximum list price and maximum retail price set forth below:

Brand	Size or frontmark	Packing	Maximum list price	Maximum retail price
			Per M	*Cents*
Sionilli		50	$72.00	9
Nation		50	78.75	2 for 21

(b) The manufacturer and wholesalers shall grant, with respect to their sales of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the discounts they customarily granted in March 1942 on their sales of domestic cigars of the same price class to purchasers of the same class, unless a change therein results in a lower price. Packing differentials charged by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class may be charged on corresponding sales of each brand and size or frontmark of cigars priced by this order, but shall not be increased. Packing differentials allowed by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class shall be allowed on corresponding sales of each brand and size or frontmark of cigars priced by this order and shall not be reduced. If a brand and size or frontmark of domestic cigars for which maximum prices are established by this order is of a price class not sold by the manufacturer or the particular wholesaler in March 1942, he shall, with respect to his sales thereof, grant the discounts and may charge and shall allow the packing differentials customarily granted, charged or allowed (as the case may be) in March 1942 by his most closely competitive seller of the same class on sales of domestic cigars of the same March 1942 price class to purchasers of the same class.

(c) On or before the first delivery to any purchaser of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the manufacturer and every other seller (except a retailer) shall notify the purchaser of the maximum list price and the maximum retail price established by this order for such brand and size or frontmark of domestic cigars. The notice shall conform to and be given in the manner prescribed by § 1358.113 of Maximum Price Regulation No. 260.

(d) Unless the context otherwise requires, appropriate provisions of Maximum Price Regulation No. 260, shall apply to sales for which maximum prices are established by this order.

(e) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective January 1, 1945.

Issued this 30th day of December 1944.

JAMES F. BROWNLEE,
Acting Administrator.

[F. R. Doc. 44-19825; Filed, Dec. 30, 1944; 11:43 a. m.]

[MPR 260, Order 257]

WILLIAM DELLINGER

AUTHORIZATION OF MAXIMUM PRICES

For the reasons set forth in an opinion accompanying this order, and pursuant to § 1358.102 (b) of Maximum Price Regulation No. 260, *It is ordered*, That:

(a) William Dellinger, Hellam, R. D. #1, Hellam, Pa. (hereinafter called "manufacturer") and wholesalers and retailers may sell, offer to sell or deliver and any person may buy, offer to buy or receive each brand and size or frontmark, and packing of the following domestic cigars at the appropriate maximum list price and maximum retail price set forth below:

Brand	Size or frontmark	Packing	Maximum list price	Maximum retail price
			Per M	*Cents*
Emilia Garcia	Queens	50	$56	7
National Sportsman	Invincibles	50	56	7
Apollo	Club House	50	56	7

(b) The manufacturer and wholesalers shall grant, with respect to their sales of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the discounts they customarily granted in March 1942 on their sales of domestic cigars of the same price class to purchasers of the same class, unless a change therein results in a lower price. Packing differentials charged by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class may be charged on corresponding sales of each brand and size or frontmark of cigars priced by this order, but shall not be increased. Packing differentials allowed by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class shall be allowed on corresponding sales of each brand and size or frontmark of cigars priced by this order and shall not be reduced. If a brand and size or frontmark of domestic cigars for which maximum prices are established by this order is of a price class not sold by the manufacturer or the particular wholesaler in March 1942, he shall, with respect to his sales thereof, grant the discounts and may charge and shall allow the packing differentials customarily granted, charged or allowed (as the case may be) in March 1942 by his most closely competitive seller of the same class on sales of domestic cigars of the same March 1942 price class to purchasers of the same class.

(c) On or before the first delivery to any purchaser of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the manufacturer and every other seller (except a retailer) shall notify the purchaser of the maximum list price and the maximum retail price established by this order for such brand and size or frontmark of domestic cigars. The notice shall conform to and be given in the manner prescribed by § 1358.113 of Maximum Price Regulation No. 260.

(d) Unless the context otherwise requires, appropriate provisions of Maximum Price Regulation No. 260, shall apply to sales for which maximum prices are established by this order.

(e) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective January 1, 1945.

Issued this 30th day of December 1944.

JAMES F. BROWNLEE,
Acting Administrator.

[F. R. Doc. 44-19826; Filed, Dec. 30, 1944; 11:43 a. m.]

[MPR 260, Order 258]

CARL K. SHEETZ

AUTHORIZATION OF MAXIMUM PRICES

For the reasons set forth in an opinion accompanying this order, and pursuant to § 1358.102 (b) of Maximum Price Regulation No. 260, *It is ordered*, That:

(a) Carl K. Sheetz, E. High Street, ext., Red Lion, Pa. (hereinafter called "manufacturer") and wholesalers and retailers may sell, offer to sell or deliver and any person may buy, offer to buy or receive each brand and size or frontmark, and packing of the following domestic cigars at the appropriate maximum list price and maximum retail price set forth below:

Brand	Size or frontmark	Packing	Maximum list price	Maximum retail price
			Per M	*Cents*
Private Tips	Perfecto	50	$48	6
National Asset	Perfecto	50	$44	2 for 11

(b) The manufacturer and wholesalers shall grant, with respect to their sales of each brand and size or frontmark of

domestic cigars for which maximum prices are established by this order, the discounts they customarily granted in March 1942 on their sales of domestic cigars of the same price class to purchasers of the same class, unless a change therein results in a lower price. Packing differentials charged by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class may be charged on corresponding sales of each brand and size or frontmark of cigars priced by this order, but shall not be increased. Packing differentials allowed by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class shall be allowed on corresponding sales of each brand and size or frontmark of cigars priced by this order and shall not be reduced. If a brand and size or frontmark of domestic cigars for which maximum prices are established by this order is of a price class not sold by the manufacturer or the particular wholesaler in March 1942, he shall, with respect to his sales thereof, grant the discounts and may charge and shall allow the packing differentials customarily granted, charged or allowed (as the case may be) in March 1942 by his most closely competitive seller of the same class on sales of domestic cigars of the same March 1942 price class to purchasers of the same class.

(c) On or before the first delivery to any purchaser of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the manufacturer and every other seller (except a retailer) shall notify the purchaser of the maximum list price and the maximum retail price established by this order for such brand and size or frontmark of domestic cigars. The notice shall conform to and be given in the manner prescribed by § 1358.113 of Maximum Price Regulation No. 260.

(d) Unless the context otherwise requires, appropriate provisions of Maximum Price Regulation No. 260, shall apply to sales for which maximum prices are established by this order.

(e) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective January 1, 1945.

Issued this 30th day of December 1944.

JAMES F. BROWNLEE,
Acting Administrator.

[F. R. Doc. 44-19827; Filed, Dec. 30, 1944; 11:43 a. m.]

[MPR 260, Order 259]

THOMAS W. WISE

AUTHORIZATION OF MAXIMUM PRICES

For the reasons set forth in an opinion accompanying this order, and pursuant to § 1358.102 (b) of Maximum Price Regulation No. 260, *It is ordered*, That:

(a) Thomas W. Wise, 198 W. Main St., Windsor, Pa., hereinafter called "manufacturer") and wholesalers and retailers may sell, offer to sell or deliver and any person may buy, offer to buy or receive each brand and size or frontmark, and packing of the following domestic cigars at the appropriate maximum list price and maximum retail price set forth below:

Brand	Size or frontmark	Packing	Maximum list price	Maximum retail price
			Per M	*Cents*
Armorclad		50	$48	6

(b) The manufacturer and wholesalers shall grant, with respect to their sales of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the discounts they customarily granted in March 1942 on their sales of domestic cigars of the same price class to purchasers of the same class, unless a change therein results in a lower price. Packing differentials charged by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class may be charged on corresponding sales of each brand and size or frontmark of cigars priced by this order, but shall not be increased. Packing differentials allowed by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class shall be allowed on corresponding sales of each brand and size or frontmark of cigars priced by this order and shall not be reduced. If a brand and size or frontmark of domestic cigars for which maximum prices are established by this order is of a price class not sold by the manufacturer or the particular wholesaler in March 1942, he shall, with respect to his sales thereof, grant the discounts and may charge and shall allow the packing differentials customarily granted, charged or allowed (as the case may be) in March 1942 by his most closely competitive seller of the same class on sales of domestic cigars of the same March 1942 price class to purchasers of the same class.

(c) On or before the first delivery to any purchaser of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the manufacturer and every other seller (except a retailer) shall notify the purchaser of the maximum list price and the maximum retail price established by this order for such brand and size or frontmark of domestic cigars. The notice shall conform to and be given in the manner prescribed by § 1358.113 of Maximum Price Regulation No. 260.

(d) Unless the context otherwise requires, appropriate provisions of Maximum Price Regulation No. 260, shall apply to sales for which maximum prices are established by this order.

(e) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective January 1, 1945.

Issued this 30th day of December 1944.

JAMES F. BROWNLEE,
Acting Administrator.

[F. R. Doc. 44-19828; Filed, Dec. 30, 1944; 11:44 a. m.]

[MPR 260, Order 260]

RICHARD L. SHOFF

AUTHORIZATION OF MAXIMUM PRICES

For the reasons set forth in an opinion accompanying this order, and pursuant to § 1358.102 (b) of Maximum Price Regulation No. 260, *It is ordered*, That:

(a) Richard L. Shoff, Yoe, Pa. (hereinafter called "manufacturer") and wholesalers and retailers may sell, offer to sell or deliver and any person may buy, offer to buy or receive each brand and size or frontmark, and packing of the following domestic cigars at the appropriate maximum list price and maximum retail price set forth below:

Brand	Size or frontmark	Packing	Maximum list price	Maximum retail price
			Per M	*Cents*
Dick's Deluxe	Dick's Deluxe	50	$72	9
Dick's Handmade Special	Dick's Special	50	56	7

(b) The manufacturer and wholesalers shall grant, with respect to their sales of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the discounts they customarily granted in March 1942 on their sales of domestic cigars of the same price class to purchasers of the same class, unless a change therein results in a lower price. Packing differentials charged by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class may be charged on corresponding sales of each brand and size or frontmark of cigars priced by this order, but shall not be increased. Packing differentials allowed by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class shall be allowed on corresponding sales of each brand and size or frontmark of cigars priced by this order and shall not be reduced. If a brand and size or frontmark of domestic cigars for which maximum prices are established by this order is of a price class not sold by the manufacturer or the particular wholesaler in March 1942, he shall, with respect to his sales thereof, grant the discounts and may charge and shall allow the packing differentials customarily granted, charged, or allowed (as the case may be) in March 1942 by his most closely competitive seller of the same class on sales of domestic cigars of the same March 1942 price class to purchasers of the same class.

(c) On or before the first delivery to any purchaser of each brand and size or

frontmark of domestic cigars for which maximum prices are established by this order, the manufacturer and every other seller (except a retailer) shall notify the purchaser of the maximum list price and the maximum retail price established by this order for such brand and size or frontmark of domestic cigars. The notice shall conform to and be given in the manner prescribed by § 1358.113 of Maximum Price Regulation No. 260.

(d) Unless the context otherwise requires, appropriate provisions of Maximum Price Regulation No. 260, shall apply to sales for which maximum prices are established by this order.

(e) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective January 1, 1945.

Issued this 30th day of December 1944.

JAMES F. BROWNLEE,
Acting Administrator.

[F. R. Doc. 44-19829; Filed, Dec. 30, 1944; 11:44 a. m.]

[MPR 260, Order 272]

OTTIS L. TAYLOR

AUTHORIZATION OF MAXIMUM PRICES

For the reasons set forth in an opinion accompanying this order, and pursuant to § 1358.102 (b) of Maximum Price Regulation No. 260, *It is ordered,* That:

(a) Ottis L. Taylor, 2nd & Cherry Alley, Yoe, Pa. (hereinafter called "manufacturer") and wholesalers and retailers may sell, offer to sell or deliver and any person may buy, offer to buy or receive each brand and size or frontmark, and packing of the following domestic cigars at the appropriate maximum list price and maximum retail price set forth below:

Brand	Size or frontmark	Packing	Maximum list price	Maximum retail price
D. Swartz's 781 Cigar.	Perfecto	50	*Per M* $48	*Cents* 6

(b) The manufacturer and wholesalers shall grant, with respect to their sales of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the discounts they customarily granted in March 1942 on their sales of domestic cigars of the same price class to purchasers of the same class, unless a change therein results in a lower price. Packing differentials charged by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class may be charged on corresponding sales of each brand and size or frontmark of cigars priced by this order, but shall not be increased. Packing differentials allowed by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class shall be allowed on corresponding sales of each brand and size or frontmark of cigars priced by this order and shall not be reduced. If a brand and size or frontmark of domestic cigars for which maximum prices are established by this order is of a price class not sold by the manufacturer or the particular wholesaler in March 1942, he shall, with respect to his sales thereof, grant the discounts and may charge and shall allow the packing differentials customarily granted, charged or allowed (as the case may be) in March 1942 by his most closely competitive seller of the same class on sales of domestic cigars of the same March 1942 price class to purchasers of the same class.

(c) On or before the first delivery to any purchaser of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the manufacturer and every other seller (except a retailer) shall notify the purchaser of the maximum list price and the maximum retail price established by this order for such brand and size or frontmark of domestic cigars. The notice shall conform to and be given in the manner prescribed by § 1358.113 of Maximum Price Regulation No. 260.

(d) Unless the context otherwise requires, appropriate provisions of Maximum Price Regulation No. 260, shall apply to sales for which maximum prices are established by this order.

(e) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective January 1, 1945.

Issued this 30th day of December 1944.

JAMES F. BROWNLEE,
Acting Administrator.

[F. R. Doc. 44-19830; Filed, Dec. 30, 1944; 11:47 a. m.]

[MPR 260, Order 278]

HARRY KISE

AUTHORIZATION OF MAXIMUM PRICES

For the reasons set forth in an opinion accompanying this order, and pursuant to § 1358.102 (b) of Maximum Price Regulation No. 260, *It is ordered,* That:

(a) Harry Kise, Craley, Pa. (hereinafter called "manufacturer") and wholesalers and retailers may sell, offer to sell or deliver and any person may buy, offer to buy or receive each brand and size or frontmark, and packing of the following domestic cigars at the appropriate maximum list price and maximum retail price set forth below:

Brand	Size or frontmark	Packing	Maximum list price	Maximum retail price
Banker's Bouquet.	5¾ Corona	50	*Per M* $48	*Cents* 6

(b) The manufacturer and wholesalers shall grant, with respect to their sales of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the discounts they customarily granted in March 1942 on their sales of domestic cigars of the same price class to purchasers of the same class, unless a change therein results in a lower price. Packing differentials charged by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class may be charged on corresponding sales of each brand and size or frontmark of cigars priced by this order, but shall not be increased. Packing differentials allowed by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class shall be allowed on corresponding sales of each brand and size or frontmark of cigars priced by this order and shall not be reduced. If a brand and size or frontmark of domestic cigars for which maximum prices are established by this order is of a price class not sold by the manufacturer or the particular wholesaler in March 1942, he shall, with respect to his sales thereof, grant the discounts and may charge and shall allow the packing differentials customarily granted, charged or allowed (as the case may be) in March 1942 by his most closely competitive seller of the same class on sales of domestic cigars of the same March 1942 price class to purchasers of the same class.

(c) On or before the first delivery to any purchaser of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the manufacturer and every other seller (except a retailer) shall notify the purchaser of the maximum list price and the maximum retail price established by this order for such brand and size or frontmark of domestic cigars. The notice shall conform to and be given in the manner prescribed by § 1358.113 of Maximum Price Regulation No. 260.

(d) Unless the context otherwise requires, appropriate provisions of Maximum Price Regulation No. 260, shall apply to sales for which maximum prices are established by this order.

(e) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective January 1, 1945.

Issued this 30th day of December 1944.

JAMES F. BROWNLEE,
Acting Administrator.

[F. R. Doc. 44-19831; Filed, Dec. 30, 1944; 11:46 a. m.]

[MPR 260, Order 279]

JACOBS CIGAR CO.

AUTHORIZATION OF MAXIMUM PRICES

For the reasons set forth in an opinion accompanying this order, and pur-

suant to § 1358.102 (b) of Maximum Price Regulation No. 260, *It is ordered*, That:

(a) Jacobs Cigar Co., Rear 41 East Lancaster St., Red Lion, Pa. (hereinafter called "manufacturer") and wholesalers and retailers may sell, offer to sell or deliver and any person may buy, offer to buy or receive each brand and size or frontmark, and packing of the following domestic cigars at the appropriate maximum list price and maximum retail price set forth below:

Brand	Size or frontmark	Packing	Maximum list price	Maximum retail price
Blue Tip	Blue Tip	50	*Per M* $48	*Cents* 6

(b) The manufacturer and wholesalers shall grant, with respect to their sales of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the discounts they customarily granted in March 1942 on their sales of domestic cigars of the same price class to purchasers of the same class, unless a change therein results in a lower price. Packing differentials charged by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class may be charged on corresponding sales of each brand and size or frontmark of cigars priced by this order, but shall not be increased. Packing differentials allowed by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class shall be allowed on corresponding sales of each brand and size or frontmark of cigars priced by this order and shall not be reduced. If a brand and size or frontmark of domestic cigars for which maximum prices are established by this order is of a price class not sold by the manufacturer or the particular wholesaler in March 1942, he shall, with respect to his sales thereof, grant the discounts and may charge and shall allow the packing differentials customarily granted, charged or allowed (as the case may be) in March 1942 by his most closely competitive seller of the same class on sales of domestic cigars of the same March 1942 price class to purchasers of the same class.

(c) On or before the first delivery to any purchaser of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the manufacturer and every other seller (except a retailer) shall notify the purchaser of the maximum list price and the maximum retail price established by this order for such brand and size or frontmark of domestic cigars. The notice shall conform to and be given in the manner prescribed by § 1358.113 of Maximum Price Regulation No. 260.

(d) Unless the context otherwise requires, appropriate provisions of Maximum Price Regulation No. 260, shall apply to sales for which maximum prices are established by this order.

(e) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective January 1, 1945.

Issued this 30th day of December 1944.

JAMES F. BROWNLEE,
Acting Administrator.

[F. R. Doc. 44-19832; Filed, Dec. 30, 1944; 11:46 a. m.]

[MPR 260, Order 287]

ARTIE C. SNYDER

AUTHORIZATION OF MAXIMUM PRICES

For the reasons set forth in an opinion accompanying this order, and pursuant to § 1358.102 (b) of Maximum Price Regulation No. 260, *It is ordered*, That:

(a) Artie C. Snyder, R. D. #1, Red Lion, Pa. (hereinafter called "manufacturer") and wholesalers and retailers may sell, offer to sell or deliver and any person may buy, offer to buy or receive each brand and size or frontmark, and packing of the following domestic cigars at the appropriate maximum list price and maximum retail price set forth below:

Brand	Size or frontmark	Packing	Maximum list price	Maximum retail price
Banker's Bouquet	5⅜ Corona	50	*Per M* $48	*Cents* 6

(b) The manufacturer and wholesalers shall grant, with respect to their sales of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the discounts they customarily granted in March 1942 on their sales of domestic cigars of the same price class to purchasers of the same class, unless a change therein results in a lower price. Packing differentials charged by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class may be charged on corresponding sales of each brand and size or frontmark of cigars priced by this order, but shall not be increased. Packing differentials allowed by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class shall be allowed on corresponding sales of each brand and size or frontmark of cigars priced by this order and shall not be reduced. If a brand and size or frontmark of domestic cigars for which maximum prices are established by this order is of a price class not sold by the manufacturer or the particular wholesaler in March 1942, he shall, with respect to his sales thereof, grant the discounts and may charge and shall allow the packing differentials customarily granted, charged or allowed (as the case may be) in March 1942 by his most closely competitive seller of the same class on sales of domestic cigars of the same March 1942 price class to purchasers of the same class.

(c) On or before the first delivery to any purchaser of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the manufacturer and every other seller (except a retailer) shall notify the purchaser of the maximum list price and the maximum retail price established by this order for such brand and size or frontmark of domestic cigars. The notice shall conform to and be given in the manner prescribed by § 1358.113 of Maximum Price Regulation No. 260.

(d) Unless the context otherwise requires, appropriate provisions of Maximum Price Regulation No. 260, shall apply to sales for which maximum prices are established by this order.

(e) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective January 1, 1945.

Issued this 30th day of December 1944.

JAMES F. BROWNLEE,
Acting Administrator.

[F. R. Doc. 44-19833; Filed, Dec. 30, 1944; 11:47 a. m.]

[MPR 260, Order 261]

CLAIR A. SHELLY

AUTHORIZATION OF MAXIMUM PRICES

For the reasons set forth in an opinion accompanying this order, and pursuant to § 1358.102 (b) of Maximum Price Regulation No. 260; *It is ordered*, That:

(a) Clair A. Shelly, Craley, Pa. (hereinafter called "manufacturer") and wholesalers and retailers may sell, offer to sell or deliver and any person may buy, offer to buy or receive each brand and size or frontmark, and packing of the following domestic cigars at the appropriate maximum list price and maximum retail price set forth below:

Brand	Size or frontmark	Packing	Maximum list price	Maximum retail price
10¢ Smokers		50	*Per M* $44	*Cents* 2 for 11

(b) The manufacturer and wholesalers shall grant, with respect to their sales of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the discounts they customarily granted in March 1942 on their sales of domestic cigars of the same price class to purchasers of the same class, unless a change therein results in a lower price. Packing differentials charged by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class may be charged on corresponding sales of each brand and size or frontmark of cigars priced by this order, but shall not be increased. Packing differentials al-

lowed by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class shall be allowed on corresponding sales of each brand and size or frontmark of cigars priced by this order and shall not be reduced. If a brand and size or frontmark of domestic cigars for which maximum prices are established by this order is of a price class not sold by the manufacturer or the particular wholesaler in March 1942, he shall, with respect to his sales thereof, grant the discounts and may charge and shall allow the packing differentials customarily granted, charged or allowed (as the case may be) in March 1942 by his most closely competitive seller of the same class on sales of domestic cigars of the same March 1942 price class to purchasers of the same class.

(c) On or before the first delivery to any purchaser of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the manufacturer and every other seller (except a retailer) shall notify the purchaser of the maximum list price and the maximum retail price established by this order for such brand and size or frontmark of domestic cigars. The notice shall conform to and be given in the manner prescribed by § 1358.113 of Maximum Price Regulation No. 260.

(d) Unless the context otherwise requires, appropriate provisions of Maximum Price Regulation No. 260, shall apply to sales for which maximum prices are established by this order.

(e) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective January 1, 1945.

Issued this 30th day of December 1944.

JAMES F. BROWNLEE,
Acting Administrator.

[F. R. Doc. 44-19883; Filed, Dec. 30, 1944; 4:22 p. m.]

[MPR 260, Order 262]

FRANCIS E. SITLER

AUTHORIZATION OF MAXIMUM PRICES

For the reasons set forth in an opinion accompanying this order, and pursuant to § 1358.102 (b) of Maximum Price Regulation No. 260; *It is ordered,* That:

(a) Francis E. Sitler, Hellam, R. D. No. 1, Pa. (hereinafter called "manufacturer"), and wholesalers and retailers may sell, offer to sell or deliver and any person may buy, offer to buy or receive each brand and size or frontmark, and packing of the following domestic cigars at the appropriate maximum list price and maximum retail price set forth below:

Brand	Size or frontmark	Packing	Maximum list price	Maximum retail price
			Per M	*Cents*
Bittner's Special		50	$48	6
Filibuster		50	48	6
Lord Bob		50	48	6
Collie		50	48	6
Lady Porto		50	48	6

(b) The manufacturer and wholesalers shall grant, with respect to their sales of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the discounts they customarily granted in March 1942 on their sales of domestic cigars of the same price class to purchasers of the same class, unless a change therein results in a lower price. Packing differentials charged by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class may be charged on corresponding sales of each brand and size or frontmark of cigars priced by this order, but shall not be increased. Packing differentials allowed by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class shall be allowed on corresponding sales of each brand and size or frontmark of cigars priced by this order and shall not be reduced. If a brand and size or frontmark of domestic cigars for which maximum prices are established by this order is of a price class not sold by the manufacturer or the particular wholesaler in March 1942, he shall, with respect to his sales thereof, grant the discounts and may charge and shall allow the packing differentials customarily granted, charged or allowed (as the case may be) in March 1942 by his most closely competitive seller of the same class on sales of domestic cigars of the same March 1942 price class to purchasers of the same class.

(c) On or before the first delivery to any purchaser of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the manufacturer and every other seller (except a retailer) shall notify the purchaser of the maximum list price and the maximum retail price established by this order for such brand and size or frontmark of domestic cigars. The notice shall conform to and be given in the manner prescribed by § 1358.113 of Maximum Price Regulation No. 260.

(d) Unless the context otherwise requires, appropriate provisions of Maximum Price Regulation No. 260, shall apply to sales for which maximum prices are established by this order.

(e) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective January 1, 1945.

Issued this 30th day of December 1944.

JAMES F. BROWNLEE,
Acting Administrator.

[F. R. Doc. 44-19884; Filed, Dec. 30, 1944; 4:16 p. m.]

[MPR 260, Order 263]

P. E. R.'S MFG. CO-OPERATIVE

AUTHORIZATION OF MAXIMUM PRICES

For the reasons set forth in an opinion accompanying this order, and pursuant to § 1358.102 (b) of Maximum Price Regulation No. 260; *It is ordered,* That:

(a) P. E. R.'s Mfg. Co-operative, 132 Linden Ave., Red Lion, Pa. (hereinafter called "manufacturer") and wholesalers and retailers may sell, offer to sell or deliver and any person may buy, offer to buy or receive each brand and size or frontmark, and packing of the following domestic cigars at the appropriate maximum list price and maximum retail price set forth below:

Brand	Size or frontmark	Packing	Maximum list price	Maximum retail price
			Per M	*Cents*
King Carlos	Supreme	50	$56	7

(b) The manufacturer and wholesalers shall grant, with respect to their sales of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the discounts they customarily granted in March 1942 on their sales of domestic cigars of the same price class to purchasers of the same class, unless a change therein results in a lower price. Packing differentials charged by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class may be charged on corresponding sales of each brand and size or frontmark of cigars priced by this order, but shall not be increased. Packing differentials allowed by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class shall be allowed on corresponding sales of each brand and size or frontmark of cigars priced by this order and shall not be reduced. If a brand and size or frontmark of domestic cigars for which maximum prices are established by this order is of a price class not sold by the manufacturer or the particular wholesaler in March 1942, he shall, with respect to his sales thereof, grant the discounts and may charge and shall allow the packing differentials customarily granted, charged or allowed (as the case may be) in March 1942 by his most closely competitive seller of the same class on sales of domestic cigars of the same March 1942 price class to purchasers of the same class.

(c) On or before the first delivery to any purchaser of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the manufacturer and every other seller (except a retailer) shall notify the purchaser of the maximum list price and the maximum retail price established by this order for such brand and size or frontmark of domestic cigars. The notice shall conform to and be given in the manner prescribed by § 1358.113 of Maximum Price Regulation No. 260.

(d) Unless the context otherwise requires, appropriate provisions of Maximum Price Regulation No. 260, shall apply to sales for which maximum prices are established by this order.

(e) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective January 1, 1945.

Issued this 30th day of December 1944.

JAMES F. BROWNLEE,
Acting Administrator.

[F. R. Doc. 44-19885; Filed, Dec. 30, 1944; 4:16 p. m.]

[MPR 260, Order 264]

R. C. CIGAR CO.

AUTHORIZATION OF MAXIMUM PRICES

For the reasons set forth in an opinion accompanying this order, and pursuant to § 1358.102 (b) of Maximum Price Regulation No. 260; *It is ordered*, That:

(a) R. C. Cigar Co., Red Lion, Pa. (hereinafter called "manufacturer") and wholesalers and retailers may sell, offer to sell or deliver and any person may buy, offer to buy or receive each brand and size or frontmark, and packing of the following domestic cigars at the appropriate maximum list price and maximum retail price set forth below:

Brand	Size or frontmark	Packing	Maximum list price	Maximum retail price
Blue Diamond	Supreme	50	*Per M* $72	*Cents* 9

(b) The manufacturer and wholesalers shall grant, with respect to their sales of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the discounts they customarily granted in March 1942 on their sales of domestic cigars of the same price class to purchasers of the same class, unless a change therein results in a lower price. Packing differentials charged by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class may be charged on corresponding sales of each brand and size or frontmark of cigars priced by this order, but shall not be increased. Packing differentials allowed by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class shall be allowed on corresponding sales of each brand and size or frontmark of cigars priced by this order and shall not be reduced. If a brand and size or frontmark of domestic cigars for which maximum prices are established by this order is of a price class not sold by the manufacturer or the particular wholesaler in March 1942, he shall, with respect to his sales thereof, grant the discounts and may charge and shall allow the packing differentials customarily granted, charged or allowed (as the case may be) in March 1942 by his most closely competitive seller of the same class on sales of domestic cigars of the same March 1942 price class to purchasers of the same class.

(c) On or before the first delivery to any purchaser of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the manufacturer and every other seller (except a retailer) shall notify the purchaser of the maximum list price and the maximum retail price established by this order for such brand and size or frontmark of domestic cigars. The notice shall conform to and be given in the manner prescribed by § 1358.113 of Maximum Price Regulation No. 260.

(d) Unless the context otherwise requires, appropriate provisions of Maximum Price Regulation No. 260, shall apply to sales for which maximum prices are established by this order.

(e) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective January 1, 1945.

Issued this 30th day of December 1944.

JAMES F. BROWNLEE,
Acting Administrator.

[F. R. Doc. 44-19886; Filed, Dec. 30, 1944; 4:16 p. m.]

[MPR 260, Order 265]

JEROME M. WAGMAN

AUTHORIZATION OF MAXIMUM PRICES

For the reasons set forth in an opinion accompanying this order, and pursuant to § 1358.102 (b) of Maximum Price Regulation No. 260; *It is ordered*, That:

(a) Jerome M. Wagman, 372 W. Maple St., Dallastown, Pa. (hereinafter called "manufacturer") and wholesalers and retailers may sell, offer to sell or deliver and any person may buy, offer to buy or receive each brand and size or frontmark, and packing of the following domestic cigars at the appropriate maximum list price and maximum retail price set forth below:

Brand	Size or frontmark	Packing	Maximum list price	Maximum retail price
Louis Mann	Louis Mann	50	*Per M* $48	*Cents* 6

(b) The manufacturer and wholesalers shall grant, with respect to their sales of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the discounts they customarily granted in March 1942 on their sales of domestic cigars of the same price class to purchasers of the same class, unless a change therein results in a lower price. Packing differentials charged by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class may be charged on corresponding sales of each brand and size or frontmark of cigars priced by this order, but shall not be increased. Packing differentials allowed by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class shall be allowed on corresponding sales of each brand and size or frontmark of cigars priced by this order and shall not be reduced. If a brand and size or frontmark of domestic cigars for which maximum prices are established by this order is of a price class not sold by the manufacturer or the particular wholesaler in March 1942, he shall, with respect to his sales thereof, grant the discounts and may charge and shall allow the packing differentials customarily granted, charged or allowed (as the case may be) in March 1942 by his most closely competitive seller of the same class on sales of domestic cigars of the same March 1942 price class to purchasers of the same class.

(c) On or before the first delivery to any purchaser of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the manufacturer and every other seller (except a retailer) shall notify the purchaser of the maximum list price and the maximum retail price established by this order for such brand and size or frontmark of domestic cigars. The notice shall conform to and be given in the manner prescribed by § 1358.113 of Maximum Price Regulation No. 260.

(d) Unless the context otherwise requires, appropriate provisions of Maximum Price Regulation No. 260, shall apply to sales for which maximum prices are established by this order.

(e) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective January 1, 1945.

Issued this 30th day of December 1944.

JAMES F. BROWNLEE,
Acting Administrator.

[F. R. Doc. 44-19887; Filed, Dec. 30, 1944; 4:18 p. m.]

[MPR 260, Order 266]

EDWARD SMELTZER

AUTHORIZATION OF MAXIMUM PRICES

For the reasons set forth in an opinion accompanying this order, and pursuant to § 1358.102 (b) of Maximum Price Regulation No. 260; *It is ordered*, That:

(a) Edward Smeltzer, Boundary Ave., Red Lion, Pa. (hereinafter called "manufacturer") and wholesalers and retailers may sell, offer to sell or deliver and any person may buy, offer to buy or receive each brand and size or frontmark, and packing of the following domestic cigars at the appropriate maximum list price and maximum retail price set forth below:

Brand	Size or frontmark	Packing	Maximum list price	Maximum retail price
Banker's Bouquet	5¾ Corona	50	*Per M* $48	*Cents* 6

(b) The manufacturer and wholesalers shall grant, with respect to their sales of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the discounts they customarily granted in March 1942 on their sales of domestic cigars of the same price class to pur-

chasers of the same class, unless a change therein results in a lower price. Packing differentials charged by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class may be charged on corresponding sales of each brand and size or frontmark of cigars priced by this order, but shall not be increased. Packing differentials allowed by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class shall be allowed on corresponding sales of each brand and size or frontmark of cigars priced by this order and shall not be reduced. If a brand and size or frontmark of domestic cigars for which maximum prices are established by this order is of a price class not sold by the manufacturer or the particular wholesaler in March 1942, he shall, with respect to his sales thereof, grant the discounts and may charge and shall allow the packing differentials customarily granted, charged or allowed (as the case may be) in March 1942 by his most closely competitive seller of the same class on sales of domestic cigars of the same March 1942 price class to purchasers of the same class.

(c) On or before the first delivery to any purchaser of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the manufacturer and every other seller (except a retailer) shall notify the purchaser of the maximum list price and the maximum retail price established by this order for such brand and size or frontmark of domestic cigars. The notice shall conform to and be given in the manner prescribed by § 1358.113 of Maximum Price Regulation No. 260.

(d) Unless the context otherwise requires, appropriate provisions of Maximum Price Regulation No. 260, shall apply to sales for which maximum prices are established by this order.

(e) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective January 1, 1945.

Issued this 30th day of December 1944.

JAMES F. BROWNLEE,
Acting Administrator.

[F. R. Doc. 44-19888; Filed, Dec. 30, 1944; 4:18 p. m.]

[MPR 260, Order 267]

G & S CIGAR CO.

AUTHORIZATION OF MAXIMUM PRICES

For the reasons set forth in an opinion accompanying this order, and pursuant to § 1358.102 (b) of Maximum Price Regulation No. 260; *It is ordered,* That:

(a) Lloyd G. Graham & N. M. Shellenberger, d/b/a. G & S Cigar Co., Red Lion, Pa. (hereinafter called "manufacturer") and wholesalers and retailers may sell, offer to sell or deliver and any person may buy, offer to buy or receive each brand and size or frontmark, and packing of the following domestic cigars at the appropriate maximum list price and maximum retail price set forth below:

Brand	Size or frontmark	Packing	Maximum list price	Maximum retail price
			Per M	*Cents*
National Bond	Londres	50	$48	6
La Rosa	Londres	50	48	6

(b) The manufacturer and wholesalers shall grant, with respect to their sales of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the discounts they customarily granted in March 1942 on their sales of domestic cigars of the same price class to purchasers of the same class, unless a change therein results in a lower price. Packing differentials charged by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class may be charged on corresponding sales of each brand and size or frontmark of cigars priced by this order, but shall not be increased. Packing differentials allowed by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class shall be allowed on corresponding sales of each brand and size or frontmark of cigars priced by this order and shall not be reduced. If a brand and size or frontmark of domestic cigars for which maximum prices are established by this order is of a price class not sold by the manufacturer or the particular wholesaler in March 1942, he shall, with respect to his sales thereof, grant the discounts and may charge and shall allow the packing differentials customarily granted, charged or allowed (as the case may be) in March 1942 by his most closely competitive seller of the same class on sales of domestic cigars of the same March 1942 price class to purchasers of the same class.

(c) On or before the first delivery to any purchaser of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the manufacturer and every other seller (except a retailer) shall notify the purchaser of the maximum list price and the maximum retail price established by this order for such brand and size or frontmark of domestic cigars. The notice shall conform to and be given in the manner prescribed by § 1358.113 of Maximum Price Regulation No. 260.

(d) Unless the context otherwise requires, appropriate provisions of Maximum Price Regulation No. 260, shall apply to sales for which maximum prices are established by this order.

(e) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective January 1, 1945.

Issued this 30th day of December 1944.

JAMES F. BROWNLEE,
Acting Administrator.

[F. R. Doc. 44-19889; Filed, Dec. 30, 1944; 4:21 p. m.]

[MPR 260, Order 268]

SUNSHINE CIGAR FACTORY

AUTHORIZATION OF MAXIMUM PRICES

For the reasons set forth in an opinion accompanying this order, and pursuant to § 1358.102 (b) of Maximum Price Regulation No. 260; *It is ordered,* That:

(a) Sunshine Cigar Factory, 3001 Ibor Street, (rear) Tampa, Fla. (hereinafter called "manufacturer") and wholesalers and retailers may sell, offer to sell or deliver and any person may buy, offer to buy or receive each brand and size of frontmark, and packing of the following domestic cigars at the appropriate maximum list price and maximum retail price set forth below:

Brand	Size or frontmark	Packing	Maximum list price	Maximum retail price
			Per M	*Cents*
Sunshine	Coronas	50	$72	9
	Coronitas	50	60	2 for 15

(b) The manufacturer and wholesalers shall grant, with respect to their sales of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the discounts they customarily granted in March 1942 on their sales of domestic cigars of the same price class to purchasers of the same class, unless a change therein results in a lower price. Packing differentials charged by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class may be charged on corresponding sales of each brand and size or frontmark of cigars priced by this order, but shall not be increased. Packing differentials allowed by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class shall be allowed on corresponding sales of each brand and size or frontmark of cigars priced by this order and shall not be reduced. If a brand and size or frontmark of domestic cigars for which maximum prices are established by this order is of a price class not sold by the manufacturer or the particular wholesaler in March 1942, he shall, with respect to his sales thereof, grant the discounts and may charge and shall allow the packing differentials customarily granted, charged or allowed (as the case may be) in March 1942 by his most closely competitive seller of the same class on sales of domestic cigars of the same March 1942 price class to purchasers of the same class.

(c) On or before the first delivery to any purchaser of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the manufacturer and every other seller (except a retailer) shall notify the purchaser of the maximum list price and the maximum retail price established by this order for such brand and size or frontmark of domestic cigars. The notice shall conform to and be given in the manner prescribed by § 1358.113 of Maximum Price Regulation No. 260.

(d) Unless the context otherwise requires, appropriate provisions of Maximum Price Regulation No. 260, shall apply to sales for which maximum prices are established by this order.

(e) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective January 1, 1945.

Issued this 30th day of December 1944.

JAMES F. BROWNLEE,
Acting Administrator.

[F. R. Doc. 44-19890; Filed, Dec. 30, 1944; 4:17 p. m.]

[MPR 260, Order 269]

W. C. FRUTIGER & CO.

AUTHORIZATION OF MAXIMUM PRICES

For the reasons set forth in an opinion accompanying this order, and pursuant to § 1358.102 (b) of Maximum Price Regulation No. 260: *It is ordered*, That:

(a) W. C. Frutiger & Co., 20 S. Charles St., Red Lion, Pa. (hereinafter called "manufacturer") and wholesalers and retailers may sell, offer to sell or deliver and any person may buy, offer to buy or receive each brand and size or frontmark, and packing of the following domestic cigars at the appropriate maximum list price and maximum retail price set forth below:

Brand	Size or frontmark	Packing	Maximum list price	Maximum retail price
			Per M	*Cents*
Sun Maid	5 3/8 Corona	50	$48	6
Banker's Bouquet	5 3/8 Corona	50	48	6
Bank Note	Club Perfecto	50	48	6

(b) The manufacturer and wholesalers shall grant, with respect to their sales of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the discounts they customarily granted in March 1942 on their sales of domestic cigars of the same price class to purchasers of the same class, unless a change therein results in a lower price. Packing differentials charged by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class may be charged on corresponding sales of each brand and size or frontmark of cigars priced by this order, but shall not be increased. Packing differentials allowed by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class shall be allowed on corresponding sales of each brand and size or frontmark of cigars priced by this order and shall not be reduced. If a brand and size or frontmark of domestic cigars for which maximum prices are established by this order is of a price class not sold by the manufacturer or the particular wholesaler in March 1942, he shall, with respect to his sales thereof, grant the discounts and may charge and shall allow the packing differentials customarily granted, charged or allowed (as the case may be) in March 1942 by his most closely competitive seller of the same class on sales of domestic cigars of the same March 1942 price class to purchasers of the same class.

(c) On or before the first delivery to any purchaser of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the manufacturer and every other seller (except a retailer) shall notify the purchaser of the maximum list price and the maximum retail price established by this order for such brand and size or frontmark of domestic cigars. The notice shall conform to and be given in the manner prescribed by § 1358.113 of Maximum Price Regulation No. 260.

(d) Unless the context otherwise requires, appropriate provisions of Maximum Price Regulation No. 260, shall apply to sales for which maximum prices are established by this order.

(e) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective January 1, 1945.

Issued this 30th day of December 1944.

JAMES F. BROWNLEE,
Acting Administrator.

[F. R. Doc. 44-19891; Filed, Dec. 30, 1944; 4:16 p. m.]

[MPR 260, Order 270]

SAMUEL ROUHOUSER

AUTHORIZATION OF MAXIMUM PRICES

For the reasons set forth in an opinion accompanying this order, and pursuant to § 1358.102 (b) of Maximum Price Regulation No. 260: *It is ordered*, That:

(a) Samuel Rouhouser, R. D. #1, Red Lion, Pa. (hereinafter called "manufacturer") and wholesalers and retailers may sell, offer to sell or deliver and any person may buy, offer to buy or receive each brand and size or frontmark, and packing of the following domestic cigars at the appropriate maximum list price and maximum retail price set forth below:

Brand	Size or frontmark	Packing	Maximum list price	Maximum retail price
Banker's Bouquet	5¾ Corona	50	*Per M* $48	*Cents* 6

(b) The manufacturer and wholesalers shall grant, with respect to their sales of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the discounts they customarily granted in March 1942 on their sales of domestic cigars of the same price class to purchasers of the same class, unless a change therein results in a lower price. Packing differentials charged by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class may be charged on corresponding sales of each brand and size or frontmark of cigars priced by this order, but shall not be increased. Packing differentials allowed by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class shall be allowed on corresponding sales of each brand and size or frontmark of cigars priced by this order and shall not be reduced. If a brand and size or frontmark of domestic cigars for which maximum prices are established by this order is of a price class not sold by the manufacturer or the particular wholesaler in March 1942, he shall, with respect to his sales thereof, grant the discounts and may charge and shall allow the packing differentials customarily granted, charged or allowed (as the case may be) in March 1942 by his most closely competitive seller of the same class on sales of domestic cigars of the same March 1942 price class to purchasers of the same class.

(c) On or before the first delivery to any purchaser of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the manufacturer and every other seller (except a retailer) shall notify the purchaser of the maximum list price and the maximum retail price established by this order for such brand and size or frontmark of domestic cigars. The notice shall conform to and be given in the manner prescribed by § 1358.113 of Maximum Price Regulation No. 260.

(d) Unless the context otherwise requires, appropriate provisions of Maximum Price Regulation No. 260, shall apply to sales for which maximum prices are established by this order.

(e) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective January 1, 1945.

Issued this 30th day of December 1944.

JAMES F. BROWNLEE,
Acting Administrator.

[F. R. Doc. 44-19892; Filed, Dec. 30, 1944; 4:17 p. m.]

[MPR 260, Order 271]

JOSEPH SWOARDS

AUTHORIZATION OF MAXIMUM PRICES

For the reasons set forth in an opinion accompanying this order, and pursuant to § 1358.102 (b) of Maximum Price Regulation No. 260; *It is ordered*, That:

(a) Joseph Swoards, Craley, Pa. (hereinafter called "manufacturer") and wholesalers and retailers may sell, offer to sell or deliver and any person may buy, offer to buy or receive each brand and size or frontmark, and packing of the following domestic cigars at the appro-

priate maximum list price and maximum retail price set forth below:

Brand	Size or frontmark	Packing	Maximum list price	Maximum retail price
Handmade	Perfecto	50	*Per M* $48	*Cents* 6

(b) The manufacturer and wholesalers shall grant, with respect to their sales of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the discounts they customarily granted in March 1942 on their sales of domestic cigars of the same price class to purchasers of the same class, unless a change therein results in a lower price. Packing differentials charged by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class may be charged on corresponding sales of each brand and size or frontmark of cigars priced by this order, but shall not be increased. Packing differentials allowed by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class shall be allowed on corresponding sales of each brand and size or frontmark of cigars priced by this order and shall not be reduced. If a brand and size or frontmark of domestic cigars for which maximum prices are established by this order is of a price class not sold by the manufacturer or the particular wholesaler in March 1942, he shall, with respect to his sales thereof, grant the discounts and may charge and shall allow the packing differentials customarily granted, charged or allowed (as the case may be) in March 1942 by his most closely competitive seller of the same class on sales of domestic cigars of the same March 1942 price class to purchasers of the same class.

(c) On or before the first delivery to any purchaser of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the manufacturer and every other seller (except a retailer) shall notify the purchaser of the maximum list price and the maximum retail price established by this order for such brand and size or frontmark of domestic cigars. The notice shall conform to and be given in the manner prescribed by § 1358.113 of Maximum Price Regulation No. 260.

(d) Unless the context otherwise requires, appropriate provisions of Maximum Price Regulation No. 260, shall apply to sales for which maximum prices are established by this order.

(e) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective January 1, 1945.

Issued this 30th day of December 1944.

JAMES F. BROWNLEE,
Acting Administrator.

[F. R. Doc. 44-19893; Filed, Dec. 30, 1944; 4:20 p. m.]

[MPR 260, Order 273]

DAVIS-DENNEN CIGAR CO.

AUTHORIZATION OF MAXIMUM PRICES

For the reasons set forth in an opinion accompanying this order, and pursuant to § 1358.102 (b) of Maximum Price Regulation No. 260; *It is ordered*, That:

(a) Davis-Dennen Cigar Co., 932 W. 79th St., Rear, Los Angeles 44, Calif. (hereinafter called "manufacturer") and wholesalers and retailers may sell, offer to sell or deliver and any person may buy, offer to buy or receive each brand and size or frontmark, and packing of the following domestic cigars at the appropriate maximum list price and maximum price set forth below:

Brand	Size or frontmark	Packing	Maximum list price	Maximum retail price
Ben Karlo	Perfecto	50	*Per M* $93.75	*Cents* 2 for 25

(b) The manufacturer and wholesalers shall grant, with respect to their sales of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the discounts they customarily granted in March 1942 on their sales of domestic cigars of the same price class to purchasers of the same class, unless a change therein results in a lower price. Packing differentials charged by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class may be charged on corresponding sales of each brand and size or frontmark of cigars priced by this order, but shall not be increased. Packing differentials allowed by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class shall be allowed on corresponding sales of each brand and size or frontmark of cigars priced by this order and shall not be reduced. If a brand and size or frontmark of domestic cigars for which maximum prices are established by this order is of a price class not sold by the manufacturer or the particular wholesaler in March 1942, he shall, with respect to his sales thereof, grant the discounts and may charge and shall allow the packing differentials customarily granted, charged or allowed (as the case may be) in March 1942 by his most closely competitive seller of the same class on sales of domestic cigars of the same March 1942 price class to purchasers of the same class.

(c) On or before the first delivery to any purchaser of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the manufacturer and every other seller (except a retailer) shall notify the purchaser of the maximum list price and the maximum retail price established by this order for such brand and size or frontmark of domestic cigars. The notice shall conform to and be given in the manner prescribed by § 1358.113 of Maximum Price Regulation No. 260.

(d) Unless the context otherwise requires, appropriate provisions of Maximum Price Regulation No. 260, shall apply to sales for which maximum prices are established by this order.

(e) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective January 1, 1945.

Issued this 30th day of December 1944.

JAMES F. BROWNLEE,
Acting Administrator.

[F. R. Doc. 44-19894; Filed, Dec. 30, 1944; 4:24 p. m.]

[MPR 260, Order 274]

WILLIAM KNISELY

AUTHORIZATION OF MAXIMUM PRICES

For the reasons set forth in an opinion accompanying this order, and pursuant to § 1358.102 (b) of Maximum Price Regulation No. 260; *It is ordered*, That:

(a) William Knisely, 231 W. Main St., Dallastown, Pa. (hereinafter called "manufacturer") and wholesalers and retailers may sell, offer to sell or deliver and any person may buy, offer to buy or receive each brand and size or frontmark, and packing of the following domestic cigars at the appropriate maximum list price and maximum retail price set forth below:

Brand	Size or frontmark	Packing	Maximum list price	Maximum retail price
White Circle	Perfecto	50	*Per M* $56	*Cents* 7

(b) The manufacturer and wholesalers shall grant, with respect to their sales of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the discounts they customarily granted in March 1942 on their sales of domestic cigars of the same price class to purchasers of the same class, unless a change therein results in a lower price. Packing differentials charged by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class may be charged on corresponding sales of each brand and size or frontmark of cigars priced by this order, but shall not be increased. Packing differentials allowed by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class shall be allowed on corresponding sales of each brand and size or frontmark of cigars priced by this order and shall not be reduced. If a brand and size or frontmark of domestic cigars for which maximum prices are established by this order is of a price class not sold by the manufacturer or the particular wholesaler in March 1942, he shall, with respect to his sales thereof,

grant the discounts and may charge and shall allow the packing differentials customarily granted, charged or allowed (as the case may be) in March 1942 by his most closely competitive seller of the same class on sales of domestic cigars of the same March 1942 price class to purchasers of the same class.

(c) On or before the first delivery to any purchaser of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the manufacturer and every other seller (except a retailer) shall notify the purchaser of the maximum list price and the maximum retail price established by this order for such brand and size or frontmark of domestic cigars. The notice shall conform to and be given in the manner prescribed by § 1358.113 of Maximum Price Regulation No. 260.

(d) Unless the context otherwise requires, appropriate provisions of Maximum Price Regulation No. 260, shall apply to sales for which maximum prices are established by this order.

(e) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective January 1, 1945.

Issued this 30th day of December 1944.

JAMES F. BROWNLEE,
Acting Administrator.

[F. R. Doc. 44-19395; Filed, Dec. 30, 1944; 4:21 p. m.]

[MPR 260, Order 275]

JOHN D. SAYLOR

AUTHORIZATION OF MAXIMUM PRICES

For the reasons set forth in an opinion accompanying this order, and pursuant to § 1358.102 (b) of Maximum Price Regulation No. 260; *It is ordered*, That:

(a) John D. Saylor, R. D. No. 1, York, Pa. (hereinafter called "manufacturer") and wholesalers and retailers may sell, offer to sell or deliver and any person may buy, offer to buy or receive each brand and size or frontmark, and packing of the following domestic cigars at the appropriate maximum list price and maximum retail price set forth below:

Brand	Size or frontmark	Packing	Maximum list price	Maximum retail price
			Per M	*Cents*
Joe Tinker	----------	50	$48	6
Pat Brady	----------	50	48	6
Iiavana Flower	----------	50	48	6

(b) The manufacturer and wholesalers shall grant, with respect to their sales of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the discounts they customarily granted in March 1942 on their sales of domestic cigars of the same price class to purchasers of the same class, unless a change therein results in a lower price. Packing differentials charged by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class may be charged on corresponding sales of each brand and size or frontmark of cigars priced by this order, but shall not be increased. Packing differentials allowed by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class shall be allowed on corresponding sales of each brand and size or frontmark of cigars priced by this order and shall not be reduced. If a brand and size or frontmark of domestic cigars for which maximum prices are established by this order is of a price class not sold by the manufacturer or the particular wholesaler in March 1942, he shall, with respect to his sales thereof, grant the discounts and may charge and shall allow the packing differentials customarily granted, charged or allowed (as the case may be) in March 1942 by his most closely competitive seller of the same class on sales of domestic cigars of the same March 1942 price class to purchasers of the same class.

(c) On or before the first delivery to any purchaser of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the manufacturer and every other seller (except a retailer) shall notify the purchaser of the maximum list price and the maximum retail price established by this order for such brand and size or frontmark of domestic cigars. The notice shall conform to and be given in the manner prescribed by § 1358.113 of Maximum Price Regulation No. 260.

(d) Unless the context otherwise requires, appropriate provisions of Maximum Price Regulation No. 260 shall apply to sales for which maximum prices are established by this order.

(e) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective January 1, 1945.

Issued this 30th day of December 1944.

JAMES F. BROWNLEE,
Acting Administrator.

[F. R. Doc. 44-19896; Filed, Dec. 30, 1944; 4:23 p. m.]

[MPR 260, Order 276]

STERLING E. RAWHEISER

AUTHORIZATION OF MAXIMUM PRICES

For the reasons set forth in an opinion accompanying this order, and pursuant to § 1358.102 (b) of Maximum Price Regulation No. 260; *It is ordered*, That:

(a) Sterling E. Rawheiser, R. D. No. 1, Red Lion, Pa., (hereinafter called "manufacturer") and wholesalers and retailers may sell, offer to sell or deliver and any person may buy, offer to buy, or receive each brand and size or frontmark, and packing of the following domestic cigars at the appropriate maximum list price and maximum retail price set forth below:

Brand	Size or frontmark	Packing	Maximum list price	Maximum retail price
			Per M	*Cents*
King Carlos	5 inch	50	$48	6

(b) The manufacturer and wholesalers shall grant, with respect to their sales of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the discounts they customarily granted in March 1942 on their sales of domestic cigars of the same price class to purchasers of the same class, unless a change therein results in a lower price. Packing differentials charged by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class may be charged on corresponding sales of each brand and size or frontmark of cigars priced by this order, but shall not be increased. Packing differentials allowed by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class shall be allowed on corresponding sales of each brand and size or frontmark of cigars priced by this order and shall not be reduced. If a brand and size or frontmark of domestic cigars for which maximum prices are established by this order is of a price class not sold by the manufacturer or the particular wholesaler in March 1942, he shall, with respect to his sales thereof, grant the discounts and may charge and shall allow the packing differentials customarily granted, charged or allowed (as the case may be) in March 1942 by his most closely competitive seller of the same class on sales of domestic cigars of the same March 1942 price class to purchasers of the same class.

(c) On or before the first delivery to any purchaser of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the manufacturer and every other seller (except a retailer) shall notify the purchaser of the maximum list price and the maximum retail price established by this order for such brand and size or frontmark of domestic cigars. The notice shall conform to and be given in the manner prescribed by § 1358.113 of Maximum Price Regulation No. 260.

(d) Unless the context otherwise requires, appropriate provisions of Maximum Price Regulation No. 260, shall apply to sales for which maximum prices are established by this order.

(e) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective January 1, 1945.

Issued this 30th day of December 1944.

JAMES F. BROWNLEE,
Acting Administrator.

[F. R. Doc. 44-19897; Filed, Dec. 30, 1944; 4:18 p. m.]

[MPR 260, Order 277]

CARL SIMMINGTON

AUTHORIZATION OF MAXIMUM PRICES

For the reasons set forth in an opinion accompanying this order, and pursuant to § 1358.102 (b) of Maximum Price Regulation No. 260, *It is ordered*, That:

(a) Carl Simmington, 4724 N. Washington Blvd., Los Angeles 16, Calif. (hereinafter called "manufacturer") and wholesalers and retailers may sell, offer to sell or deliver and any person may buy, offer to buy or receive each brand and size or frontmark, and packing of the following domestic cigars at the appropriate maximum list price and maximum retail price set forth below:

Brand	Size or frontmark	Packing	Maximum list price	Maximum retail price
			Per M	*Cents*
Cherokee	Queens	50	$90.00	12
	Invincibles	50	108.75	2 for 29

(b) The manufacturer and wholesalers shall grant, with respect to their sales of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the discounts they customarily granted in March 1942 on their sales of domestic cigars of the same price class to purchasers of the same class, unless a change therein results in a lower price. Packing differentials charged by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class may be charged on corresponding sales of each brand and size or frontmark of cigars priced by this order, but shall not be increased. Packing differentials allowed by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class shall be allowed on corresponding sales of each brand and size or frontmark of cigars priced by this order and shall not be reduced. If a brand and size or frontmark of domestic cigars for which maximum prices are established by this order is of a price class not sold by the manufacturer or the particular wholesaler in March 1942, he shall, with respect to his sales thereof, grant the discounts and may charge and shall allow the packing differentials customarily granted, charged or allowed (as the case may be) in March 1942 by his most closely competitive seller of the same class on sales of domestic cigars of the same March 1942 price class to purchasers of the same class.

(c) On or before the first delivery to any purchaser of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the manufacturer and every other seller (except a retailer) shall notify the purchaser of the maximum list price and the maximum retail price established by this order for such brand and size or frontmark of domestic cigars. The notice shall conform to and be given in the manner prescribed by § 1358.113 of Maximum Price Regulation No. 260.

(d) Unless the context otherwise requires, appropriate provisions of Maximum Price Regulation No. 260, shall apply to sales for which maximum prices are established by this order.

(e) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective January 1, 1945.

Issued this 30th day of December 1944.

JAMES F. BROWNLEE,
Acting Administrator.

[F. R. Doc. 44-19898; Filed, Dec. 30, 1944; 4:22 p. m.]

[MPR 260, Order 280]

EUGENE A. SHORT

AUTHORIZATION OF MAXIMUM PRICES

For the reasons set forth in an opinion accompanying this order, and pursuant to § 1358.102 (b) of Maximum Price Regulation No. 260; *It is ordered*, That:

(a) Eugene A. Short, 614 Main St., McSherrystown, Pa. (hereinafter called "manufacturer"), and wholesalers and retailers may sell, offer to sell or deliver and any person may buy, offer to buy or receive each brand and size or frontmark, and packing of the following domestic cigars at the appropriate maximum list price and maximum retail price set forth below:

Brand	Size or frontmark	Packing	Maximum list price	Maximum retail price
Blue Ribbon Quaker Bond Oniatta Brokers' No. 1 Miona Juno Dan-Dee	5⅛" x 2⅜"	50	*Per M* $75	*Cents* 10

(b) The manufacturer and wholesalers shall grant, with respect to their sales of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the discounts they customarily granted in March 1942 on their sales of domestic cigars of the same price class to purchasers of the same class, unless a change therein results in a lower price. Packing differentials charged by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class may be charged on corresponding sales of each brand and size or frontmark of cigars priced by this order, but shall not be increased. Packing differentials allowed by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class shall be allowed on corresponding sales of each brand and size or frontmark of cigars priced by this order and shall not be reduced. If a brand and size or frontmark of domestic cigars for which maximum prices are established by this order is of a price class not sold by the manufacturer or the particular wholesaler in March 1942, he shall, with respect to his sales thereof, grant the discounts and may charge and shall allow the packing differentials customarily granted, charged or allowed (as the case may be) in March 1942 by his most closely competitive seller of the same class on sales of domestic cigars of the same March 1942 price class to purchasers of the same class.

(c) On or before the first delivery to any purchaser of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the manufacturer and every other seller (except a retailer) shall notify the purchaser of the maximum list price and the maximum retail price established by this order for such brand and size or frontmark of cigars. The notice shall conform to and be given in the manner prescribed by § 1358.113 of Maximum Price Regulation No. 260.

(d) Unless the context otherwise requires, appropriate provisions of Maximum Price Regulation No. 260, shall apply to sales for which maximum prices are established by this order.

(e) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective January 1, 1945.

Issued this 30th day of December 1944.

JAMES F. BROWNLEE,
Acting Administrator.

[F. R. Doc. 44-19899; Filed, Dec. 30, 1944; 4:18 p. m.]

[MPR 260, Order 281]

F. X. SMITH'S SONS CO.

AUTHORIZATION OF MAXIMUM PRICES

For the reasons set forth in an opinion accompanying this order, and pursuant to § 1358.102 (b) of Maximum Price Regulation No. 260; *It is ordered*, That:

(a) F. X. Smith's Sons Co., 359 Main St., McSherrystown, Pa. (hereinafter called "manufacturer") and wholesalers and retailers may sell, offer to sell or deliver and any person may buy, offer to buy or receive each brand and size or frontmark, and packing of the following domestic cigars at the appropriate maximum list price and maximum retail price set forth below:

Brand	Size or frontmark	Packing	Maximum list price	Maximum retail price
			Per M	*Cents*
John, Sr	DeLuxe	50	$56	7
Engagement	DeLuxe	50	56	7

(b) The manufacturer and wholesalers shall grant, with respect to their sales of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the discounts they customarily granted in

March 1942 on their sales of domestic cigars of the same price class to purchasers of the same class, unless a change therein results in a lower price. Packing differentials charged by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class may be charged on corresponding sales of each brand and size or frontmark of cigars priced by this order, but shall not be increased. Packing differentials allowed by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class shall be allowed on corresponding sales of each brand and size or frontmark of cigars priced by this order and shall not be reduced. If a brand and size or frontmark of domestic cigars for which maximum prices are established by this order is of a price class not sold by the manufacturer or the particular wholesaler in March 1942, he shall, with respect to his sales thereof, grant the discounts and may charge and shall allow the packing differentials customarily granted, charged or allowed (as the case may be) in March 1942 by his most closely competitive seller of the same class on sales of domestic cigars of the same March 1942 price class to purchasers of the same class.

(c) On or before the first delivery to any purchaser of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the manufacturer and every other seller (except a retailer) shall notify the purchaser of the maximum list price and the maximum retail price established by this order for such brand and size or frontmark of domestic cigars. The notice shall conform to and be given in the manner prescribed by § 1358.113 of Maximum Price Regulation No. 260.

(d) Unless the context otherwise requires, appropriate provisions of Maximum Price Regulation No. 260, shall apply to sales for which maximum prices are established by this order.

(e) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective January 1, 1945.

Issued this 30th day of December 1944.

JAMES F. BROWNLEE,
Acting Administrator.

[F. R. Doc. 44-19900; Filed, Dec. 30, 1944; 4:15 p. m.]

[MPR 260, Order 282]

HARRY MARKS

AUTHORIZATION OF MAXIMUM PRICES

For the reasons set forth in an opinion accompanying this order, and pursuant to § 1358.102(b) of Maximum Price Regulation No. 260; *It is ordered*, That:

(a) Harry Marks, Rear 449 S. Main St. Red Lion, Pa., (hereinafter called "manufacturer") and wholesalers and retailers may sell, offer to sell or deliver and any person may buy, offer to buy or receive each brand and size or frontmark, and packing of the following domestic cigars at the appropriate maximum list price and maximum retail price set forth below:

Brand	Size or frontmark	Packing	Maximum list price	Maximum retail price
			Per M	*Cents*
Hi-Hat Superiors	Extra Fine Superiors.	50	$60	2 for 15
	Superiors	50	56	7
Hi-Hat	Smoke Hi-Hat.	50	44	2 for 11

(b) The manufacturer and wholesalers shall grant, with respect to their sales of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the discounts they customarily granted in March 1942 on their sales of domestic cigars of the same price class to purchasers of the same class, unless a change therein results in a lower price. Packing differentials charged by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class may be charged on corresponding sales of each brand and size or frontmark of cigars priced by this order, but shall not be increased. Packing differentials allowed by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class shall be allowed on corresponding sales of each brand and size or frontmark of cigars priced by this order and shall not be reduced. If a brand and size or frontmark of domestic cigars for which maximum prices are established by this order is of a price class not sold by the manufacturer or the particular wholesaler in March 1942, he shall, with respect to his sales thereof, grant the discounts and may charge and shall allow the packing differentials customarily granted, charged or allowed (as the case may be) in March 1942 by his most closely competitive seller of the same class on sales of domestic cigars of the same March 1942 price class to purchasers of the same class.

(c) On or before the first delivery to any purchaser of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the manufacturer and every other seller (except a retailer) shall notify the purchaser of the maximum list price and the maximum retail price established by this order for such brand and size or frontmark of domestic cigars. The notice shall conform to and be given in the manner prescribed by § 1358.113 of Maximum Price Regulation No. 260.

(d) Unless the context otherwise requires, appropriate provisions of Maximum Price Regulation No. 260, shall apply to sales for which maximum prices are established by this order.

(e) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective January 1, 1945.

Issued this 30th day of December 1944.

JAMES F. BROWNLEE,
Acting Administrator.

[F. R. Doc. 44-19901; Filed, Dec. 30, 1944; 4:15 p. m.]

[MPR 260, Order 283]

NORRIS CIGAR CO.

AUTHORIZATION OF MAXIMUM PRICES

For the reasons set forth in an opinion accompanying this order, and pursuant to § 1358.102 (b) of Maximum Price Regulation No. 260; *It is ordered*, That:

(a) Norris Cigar Co., Rear 733 W. Broadway, Red Lion, Pa., (hereinafter called "manufacturer") and wholesalers and retailers may sell, offer to sell or deliver and any person may buy, offer to buy or receive each brand and size or frontmark, and packing of the following domestic cigars at the appropriate maximum list price and maximum retail price set forth below:

Brand	Size or frontmark	Packing	Maximum list price	Maximum retail price
			Per M	*Cents*
Garcia DeLuxe		50	$44	2 for 11

(b) The manufacturer and wholesalers shall grant, with respect to their sales of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the discounts they customarily granted in March 1942 on their sales of domestic cigars of the same price class to purchasers of the same class, unless a change therein results in a lower price. Packing differentials charged by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class may be charged on corresponding sales of each brand and size or frontmark of cigars priced by this order, but shall not be increased. Packing differentials allowed by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class shall be allowed on corresponding sales of each brand and size or frontmark of cigars priced by this order and shall not be reduced. If a brand and size or frontmark of domestic cigars for which maximum prices are established by this order is of a price class not sold by the manufacturer or the particular wholesaler in March 1942, he shall, with respect to his sales thereof, grant the discounts and may charge and shall allow the packing differentials customarily granted, charged or allowed (as the case may be) in March 1942 by his most closely competitive seller of the same class on sales of domestic cigars of the same March 1942 price class to purchasers of the same class.

(c) On or before the first delivery to any purchaser of each brand and size

or frontmark of domestic cigars for which maximum prices are established by this order, the manufacturer and every other seller (except a retailer) shall notify the purchaser of the maximum list price and the maximum retail price established by this order for such brand and size or frontmark of domestic cigars. The notice shall conform to and be given in the manner prescribed by § 1358.113 of Maximum Price Regulation No. 260.

(d) Unless the context otherwise requires, appropriate provisions of Maximum Price Regulation No. 260, shall apply to sales for which maximum prices are established by this order.

(e) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective January 1, 1945.

Issued this 30th day of December 1944.

JAMES F. BROWNLEE,
Acting Administrator.

[F. R. Doc. 44-19902; Filed, Dec. 30, 1944; 4:15 p. m.]

[MPR 260, Order 284]

D. EMIL KLEIN

AUTHORIZATION OF MAXIMUM PRICES

For the reasons set forth in an opinion accompanying this order, and pursuant to § 1358.102 (b) of Maximum Price Regulation No. 260; *It is ordered*, That:

(a) D. Emil Klein Co., Inc., 444 East 91st Street, New York 28, N. Y. (hereinafter called "manufacturer") and wholesalers and retailers may sell, offer to sell or deliver and any person may buy, offer to buy or receive each brand and size or frontmark, and packing of the following domestic cigars at the appropriate maximum list price and maximum retail price set forth below:

Brand	Size or frontmark	Packing	Maximum list price	Maximum retail price
			Per M	*Cents*
Haddon Hall	Corona DeLuxe	50	$185	24
	Banker	50	138	18
	Magnifico	50	185	24
	Longfellow	50	154	20
	Cambridge	50	138	18
Smokecraft	Perfecto	50	75	10
	Panetela Extra	50	75	10

(b) The manufacturer and wholesalers shall grant, with respect to their sales of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the discounts they customarily granted in March 1942 on their sales of domestic cigars of the same price class to purchasers of the same class, unless a change therein results in a lower price. Packing differentials charged by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class may be charged on corresponding sales of each brand and size or frontmark of cigars priced by this order, but shall not be increased. Packing differentials allowed by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class shall be allowed on corresponding sales of each brand and size or frontmark of cigars priced by this order and shall not be reduced. If a brand and size or frontmark of domestic cigars for which maximum prices are established by this order is of a price class not sold by the manufacturer or the particular wholesaler in March 1942, he shall, with respect to his sales thereof, grant the discounts and may charge and shall allow the packing differentials customarily granted, charged or allowed (as the case may be) in March 1942 by his most closely competitive seller of the same class on sales of domestic cigars of the same March 1942 price class to purchasers of the same class.

(c) On or before the first delivery to any purchaser of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the manufacturer and every other seller (except a retailer) shall notify the purchaser of the maximum list price and the maximum retail price established by this order for such brand and size or frontmark of domestic cigars. The notice shall conform to and be given in the manner prescribed by § 1358.113 of Maximum Price Regulation No. 260.

(d) Unless the context otherwise requires, appropriate provisions of Maximum Price Regulation No. 260, shall apply to sales for which maximum prices are established by this order.

(e) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective January 1, 1945.

Issued this 30th day of December 1944.

JAMES F. BROWNLEE,
Acting Administrator.

[F. R. Doc. 44-19903; Filed, Dec. 30, 1944; 4:14 p. m.]

[MPR 260, Order 285]

ARSULA F. SNYDER

AUTHORIZATION OF MAXIMUM PRICES

For the reasons set forth in an opinion accompanying this order, and pursuant to § 1358.102 (b) of Maximum Price Regulation No. 260; *It is ordered*, That:

(a) Arsula F. Snyder, R. D. #1, Red Lion, Pa. (hereinafter called "manufacturer") and wholesalers and retailers may sell, offer to sell or deliver and any person may buy, offer to buy or receive each brand and size or frontmark, and packing of the following domestic cigars at the appropriate maximum list price and maximum retail price set forth below:

Brand	Size or frontmark	Packing	Maximum list price	Maximum retail price
			Per M	*Cents*
Blue Tip	Blue Tip	50	$48	6

(b) The manufacturer and wholesalers shall grant, with respect to their sales of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the discounts they customarily granted in March 1942 on their sales of domestic cigars of the same price class to purchasers of the same class, unless a change therein results in a lower price. Packing differentials charged by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class may be charged on corresponding sales of each brand and size or frontmark of cigars priced by this order, but shall not be increased. Packing differentials allowed by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class shall be allowed on corresponding sales of each brand and size or frontmark of cigars priced by this order and shall not be reduced. If a brand and size or frontmark of domestic cigars for which maximum prices are established by this order is of a price class not sold by the manufacturer or the particular wholesaler in March 1942, he shall, with respect to his sales thereof, grant the discounts and may charge and shall allow the packing differentials customarily granted, charged or allowed (as the case may be) in March 1942 by his most closely competitive seller of the same class on sales of domestic cigars of the same March 1942 price class to purchasers of the same class.

(c) On or before the first delivery to any purchaser of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the manufacturer and every other seller (except a retailer) shall notify the purchaser of the maximum list price and the maximum retail price established by this order for such brand and size or frontmark of domestic cigars. The notice shall conform to and be given in the manner prescribed by § 1358.113 of Maximum Price Regulation No. 260.

(d) Unless the context otherwise requires, appropriate provisions of Maximum Price Regulation No. 260, shall apply to sales for which maximum prices are established by this order.

(e) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective January 1, 1945.

Issued this 30th day of December 1944.

JAMES F. BROWNLEE,
Acting Administrator.

[F. R. Doc. 44-19904; Filed, Dec. 30, 1944; 4:14 p. m.]

[MPR 260, Order 286]

COMONDO CIGAR CO.

AUTHORIZATION OF MAXIMUM PRICES

For the reasons set forth in an opinion accompanying this order, and pursuant to § 1358.102 (b) of Maximum Price Regulation No. 260; *It is ordered*, That:

(a) Comondo Cigar Company, 1514 Eighth Avenue, Tampa 5, Fla. (hereinafter called "manufacturer") and wholesalers and retailers may sell, offer to sell or deliver and any person may buy, offer to buy or receive each brand and size or frontmark, and packing of the following domestic cigars at the appropriate maximum list price and maximum retail price set forth below:

Brand	Size or frontmark	Packing	Maximum list price	Maximum retail price
			Per M	*Cents*
Mariano Morales	Presidents	50	$169.00	22
	Fantasias	50	134.00	2 for 35
	Coronas	50	154.00	20
	Gracielas	50	108.75	2 for 29
	Caya	50	90.00	12
	Selectos	50	56.00	7
Fara De Sota	Selectos	50	56.00	7
Montford	Selectos	50	56.00	7

(b) The manufacturer and wholesalers shall grant, with respect to their sales of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the discounts they customarily granted in March 1942 on their sales of domestic cigars of the same price class to purchasers of the same class, unless a change therein results in a lower price. Packing differentials charged by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class may be charged on corresponding sales of each brand and size or frontmark of cigars priced by this order, but shall not be increased. Packing differentials allowed by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class shall be allowed on corresponding sales of each brand and size or frontmark of cigars priced by this order and shall not be reduced. If a brand and size or frontmark of domestic cigars for which maximum prices are established by this order is of a price class not sold by the manufacturer or the particular wholesaler in March 1942, he shall, with respect to his sales thereof, grant the discounts and may charge and shall allow the packing differentials customarily granted, charged or allowed (as the case may be) in March 1942 by his most closely competitive seller of the same class on sales of domestic cigars of the same March 1942 price class to purchasers of the same class.

(c) On or before the first delivery to any purchaser of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the manufacturer and every other seller (except a retailer) shall notify the purchaser of the maximum list price and the maximum retail price established by this order for such brand and size or frontmark of domestic cigars. The notice shall conform to and be given in the manner prescribed by § 1358.113 of Maximum Price Regulation No. 260.

(d) Unless the context otherwise requires, appropriate provisions of Maximum Price Regulation No. 260, shall apply to sales for which maximum prices are established by this order.

(e) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective January 1, 1945.

Issued this 30th day of December 1944.

JAMES F. BROWNLEE,
Acting Administrator.

[F. R. Doc. 44-19905; Filed, Dec. 30, 1944; 4:23 p. m.]

[MPR 260, Order 288]

IRWIN S. GLADFELTER

AUTHORIZATION OF MAXIMUM PRICES

For the reasons set forth in an opinion accompanying this order, and pursuant to § 1358.102 (b) of Maximum Price Regulation No. 260; *It is ordered*, That:

(a) Irwin S. Gladfelter, E. Main St., Felton, Pa. (hereinafter called "manufacturer") and wholesalers and retailers may sell, offer to sell or deliver and any person may buy, offer to buy or receive each brand and size or frontmark, and packing of the following domestic cigars at the appropriate maximum list price and maximum retail price set forth below:

Brand	Size or frontmark	Packing	Maximum list price	Maximum retail price
			Per M	*Cents*
Golden Leaf	Perfecto	50	$48	6
Estico	Perfecto	50	48	6

(b) The manufacturer and wholesalers shall grant, with respect to their sales of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the discounts they customarily granted in March 1942 on their sales of domestic cigars of the same price class to purchasers of the same class, unless a change therein results in a lower price. Packing differentials charged by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class may be charged on corresponding sales of each brand and size or frontmark of cigars priced by this order, but shall not be increased. Packing differentials allowed by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class shall be allowed on corresponding sales of each brand and size or frontmark of cigars priced by this order and shall not be reduced. If a brand and size or frontmark of domestic cigars for which maximum prices are established by this order is of a price class not sold by the manufacturer or the particular wholesaler in March 1942, he shall, with respect to his sales thereof, grant the discounts and may charge and shall allow the packing differentials customarily granted, charged or allowed (as the case may be) in March 1942 by his most closely competitive seller of the same class on sales of domestic cigars of the same March 1942 price class to purchasers of the same class.

(c) On or before the first delivery to any purchaser of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the manufacturer and every other seller (except a retailer) shall notify the purchaser of the maximum list price and the maximum retail price established by this order for such brand and size or frontmark of domestic cigars. The notice shall conform to and be given in the manner prescribed by § 1358.113 of Maximum Price Regulation No. 260.

(d) Unless the context otherwise requires, appropriate provisions of Maximum Price Regulation No. 260, shall apply to sales for which maximum prices are established by this order.

(e) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective January 1, 1945.

Issued this 30th day of December 1944.

JAMES F. BROWNLEE,
Acting Administrator.

[F. R. Doc. 44-19906; Filed, Dec. 30, 1944; 4:23 p. m.]

[MPR 260, Order 289]

A. SIEGEL & SONS, INC.

AUTHORIZATION OF MAXIMUM PRICES

For the reasons set forth in an opinion accompanying this order, and pursuant to § 1358.102 (b) of Maximum Price Regulation No. 260, *It is ordered*, That:

(a) A. Siegel & Sons, Inc., 6th and Mechanic, Camden, N. J., (hereinafter called "manufacturer") and wholesalers and retailers may sell, offer to sell or deliver and any person may buy, offer to buy or receive each brand and size or frontmark, and packing of the following domestic cigars at the appropriate maximum list price and maximum retail price set forth below:

Brand	Size or frontmark	Packing	Maximum list price	Maximum retail price
			Per M	*Cents*
La Magnita	Regent	50	$90	12

(b) The manufacturer and wholesalers shall grant, with respect to their sales of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the discounts they customarily granted in March 1942 on their sales of domestic cigars of the same price class to purchasers of the same class, unless a change therein results in a lower price. Packing differentials charged by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class may be charged on corresponding sales of each brand and size

or frontmark of cigars priced by this order, but shall not be increased. Packing differentials allowed by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class shall be allowed on corresponding sales of each brand and size or frontmark of cigars priced by this order and shall not be reduced. If a brand and size or frontmark of domestic cigars for which maximum prices are established by this order is of a price class not sold by the manufacturer or the particular wholesaler in March 1942, he shall, with respect to his sales thereof, grant the discounts and may charge and shall allow the packing differentials customarily granted, charged or allowed (as the case may be) in March 1942 by his most closely competitive seller of the same class on sales of domestic cigars of the same March 1942 price class to purchasers of the same class.

(c) On or before the first delivery to any purchaser of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the manufacturer and every other seller (except a retailer) shall notify the purchaser of the maximum list price and the maximum retail price established by this order for such brand and size or frontmark of domestic cigars. The notice shall conform to and be given in the manner prescribed by § 1358.113 of Maximum Price Regulation No. 260.

(d) Unless the context otherwise requires, appropriate provisions of Maximum Price Regulation No. 260, shall apply to sales for which maximum prices are established by this order.

(e) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective January 1, 1945.

Issued this 30th day of December 1944.

JAMES F. BROWNLEE,
Acting Administrator.

[F. R. Doc. 44-19907; Filed, Dec. 30, 1944; 4:22 p. m.]

[MPR 260, Order 290]

ALLEN A. FREY

AUTHORIZATION OF MAXIMUM PRICES

For the reasons set forth in an opinion accompanying this order, and pursuant to § 1358.102 (b) of Maximum Price Regulation No. 260, *It is ordered, That*:

(a) Allen A. Frey, R. D. #1, Wrightsville, Pa., (hereinafter called "manufacturer") and wholesalers and retailers may sell, offer to sell or deliver and any person may buy, offer to buy or receive each brand and size or frontmark, and packing of the following domestic cigars at the appropriate maximum list price and maximum retail price set forth below:

Brand	Size or frontmark	Packing	Maximum list price	Maximum retail price
			Per M	*Cents*
National Peer	Perfecto	50	$56	7

(b) The manufacturer and wholesalers shall grant, with respect to their sales of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the discounts they customarily granted in March 1942 on their sales of domestic cigars of the same price class to purchasers of the same class, unless a change therein results in a lower price. Packing differentials charged by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class may be charged on corresponding sales of each brand and size or frontmark of cigars priced by this order, but shall not be increased. Packing differentials allowed by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class shall be allowed on corresponding sales of each brand and size or frontmark of cigars priced by this order and shall not be reduced. If a brand and size or frontmark of domestic cigars for which maximum prices are established by this order is of a price class not sold by the manufacturer or the particular wholesaler in March 1942, he shall, with respect to his sales thereof, grant the discounts and may charge and shall allow the packing differentials customarily granted, charged or allowed (as the case may be) in March 1942 by his most closely competitive seller of the same class on sales of domestic cigars of the same March 1942 price class to purchasers of the same class.

(c) On or before the first delivery to any purchaser of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the manufacturer and every other seller (except a retailer) shall notify the purchaser of the maximum list price and the maximum retail price established by this order for such brand and size or frontmark of domestic cigars. The notice shall conform to and be given in the manner prescribed by § 1358.113 of Maximum Price Regulation No. 260.

(d) Unless the context otherwise requires, appropriate provisions of Maximum Price Regulation No. 260, shall apply to sales for which maximum prices are established by this order.

(e) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective January 1, 1945.

Issued this 30th day of December 1944.

JAMES F. BROWNLEE,
Acting Administrator.

[F. R. Doc. 44-19908; Filed, Dec. 30, 1944; 4:19 p. m.]

[MPR 260, Order 291]

NATIONAL CIGAR CO.

AUTHORIZATION OF MAXIMUM PRICES

For the reasons set forth in an opinion accompanying this order, and pursuant to § 1358.102 (b) of Maximum Price Regulation No. 260; *It is ordered,* That:

(a) National Cigar Co., 407 N. Main St., Frankfort, Ind. (hereinafter called "manufacturer") and wholesalers and retailers may sell, offer to sell or deliver and any person may buy, offer to buy or receive each brand and size or frontmark, and packing of the following domestic cigars at the appropriate maximum list price and maximum retail price set forth below:

Brand	Size or frontmark	Packing	Maximum list price	Maximum retail price
			Per M	*Cents*
Lincoln Highway		50	$56	7
Red Seal		50	44	2 for 11

(b) The manufacturer and wholesalers shall grant, with respect to their sales of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the discounts they customarily granted in March 1942 on their sales of domestic cigars of the same price class to purchasers of the same class, unless a change therein results in a lower price. Packing differentials charged by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class may be charged on corresponding sales of each brand and size or frontmark of cigars priced by this order, but shall not be increased. Packing differentials allowed by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class shall be allowed on corresponding sales of each brand and size or frontmark of cigars priced by this order and shall not be reduced. If a brand and size or frontmark of domestic cigars for which maximum prices are established by this order is of a price class not sold by the manufacturer or the particular wholesaler in March 1942, he shall, with respect to his sales thereof, grant the discounts and may charge and shall allow the packing differentials customarily granted, charged or allowed (as the case may be) in March 1942 by his most closely competitive seller of the same class on sales of domestic cigars of the same March 1942 price class to purchasers of the same class.

(c) On or before the first delivery to any purchaser of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the manufacturer and every other seller (except a retailer) shall notify the purchaser of the maximum list price and the maximum retail price established by this order for such brand and size or frontmark of domestic cigars. The notice shall conform to and be given in the

manner prescribed by § 1358.113 of Maximum Price Regulation No. 260.

(d) Unless the context otherwise requires, appropriate provisions of Maximum Price Regulation No. 260, shall apply to sales for which maximum prices are established by this order.

(e) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective January 1, 1945.

Issued this 30th day of December 1944.

JAMES F. BROWNLEE,
Acting Administrator.

[F. R. Doc. 44-19909; Filed, Dec. 30, 1944; 4:20 p. m.]

[MPR 260, Order 292]

IGNACIO MASSARO

AUTHORIZATION OF MAXIMUM PRICES

For the reasons set forth in an opinion accompanying this order, and pursuant to § 1358.102 (b) of Maximum Price Regulation No. 260, *It is ordered*, That:

(a) Ignacio Massaro, 3009 18th St., Tampa 5, Florida (hereinafter called "manufacturer"), and wholesalers and retailers may sell, offer to sell or deliver and any person may buy, offer to buy or receive each brand and size or frontmark, and packing of the following domestic cigars at the appropriate maximum list price and maximum retail price set forth below:

Brand	Size or frontmark	Packing	Maximum list price	Maximum retail price
Flor de Massaro..	Coronas.....	50	*Per M* $60	*Cents* 2 for 15

(b) The manufacturer and wholesalers shall grant, with respect to their sales of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the discounts they customarily granted in March 1942 on their sales of domestic cigars of the same price class to purchasers of the same class, unless a change therein results in a lower price. Packing differentials charged by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class may be charged on corresponding sales of each brand and size or frontmark of cigars priced by this order, but shall not be increased. Packing differentials allowed by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class shall be allowed on corresponding sales of each brand and size or frontmark of cigars priced by this order and shall not be reduced. If a brand and size or frontmark of domestic cigars for which maximum prices are established by this order is of a price class not sold by the manufacturer or the particular wholesaler in March 1942, he shall, with respect to his sales thereof, grant the discounts and may charge and shall allow the packing differentials customarily granted, charged or allowed (as the case may be) in March 1942 by his most closely competitive seller of the same class on sales of domestic cigars of the same March 1942 price class to purchasers of the same class.

(c) On or before the first delivery to any purchaser of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the manufacturer and every other seller (except a retailer) shall notify the purchaser of the maximum list price and the maximum retail price established by this order for such brand and size or frontmark of domestic cigars. The notice shall conform to and be given in the manner prescribed by § 1358.113 of Maximum Price Regulation No. 260.

(d) Unless the context otherwise requires, appropriate provisions of Maximum Price Regulation No. 260, shall apply to sales for which maximum prices are established by this order.

(e) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective January 1, 1945.

Issued this 30th day of December 1944.

JAMES F. BROWNLEE,
Acting Administrator.

[F. R. Doc. 44-19910; Filed, Dec. 30, 1944; 4:20 p. m.]

[MPR 260, Order 293]

TAMPA PORT CIGAR CO.

AUTHORIZATION OF MAXIMUM PRICES

For the reasons set forth in an opinion accompanying this order, and pursuant to § 1358.102 (b) of Maximum Price Regulation No. 260; *It is ordered*, That:

(a) Tampa Port Cigar Co., 1607 N. Howard Avenue, Tampa 6, Fla. (hereinafter called "manufacturer") and wholesalers and retailers may sell, offer to sell or deliver and any person may buy, offer to buy or receive each brand and size or frontmark, and packing of the following domestic cigars at the appropriate maximum list price and maximum retail price set forth below:

Brand	Size or frontmark	Packing	Maximum list price	Maximum retail price
Tampa Chums..	Panetelas.....	50	*Per M* $36	*Cents* 2 for 9

(b) The manufacturer and wholesalers shall grant, with respect to their sales of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the discounts they customarily granted in March 1942 on their sales of domestic cigars of the same price class to purchasers of the same class, unless a change therein results in a lower price. Packing differentials charged by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class may be charged on corresponding sales of each brand and size or frontmark of cigars priced by this order, but shall not be increased. Packing differentials allowed by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class shall be allowed on corresponding sales of each brand and size or frontmark of cigars priced by this order and shall not be reduced. If a brand and size or frontmark of domestic cigars for which maximum prices are established by this order is of a price class not sold by the manufacturer or the particular wholesaler in March 1942, he shall, with respect to his sales thereof, grant the discounts and may charge and shall allow the packing differentials customarily granted, charged or allowed (as the case may be) in March 1942 by his most closely competitive seller of the same class on sales of domestic cigars of the same March 1942 price class to purchasers of the same class.

(c) On or before the first delivery to any purchaser of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the manufacturer and every other seller (except a retailer) shall notify the purchaser of the maximum list price and the maximum retail price established by this order for such brand and size or frontmark of domestic cigars. The notice shall conform to and be given in the manner prescribed by § 1358.113 of Maximum Price Regulation No. 260.

(d) Unless the context otherwise requires, appropriate provisions of Maximum Price Regulation No. 260, shall apply to sales for which maximum prices are established by this order.

(e) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective January 1, 1945.

Issued this 30th day of December 1944.

JAMES F. BROWNLEE,
Acting Administrator.

[F. R. Doc. 44-19911; Filed, Dec. 30, 1944; 4:20 p. m.]

Regional and District Office Orders.

LIST OF COMMUNITY CEILING PRICE ORDERS

The following orders under Rev. General Order 51 were filed with the Division of the Federal Register, December 29, 1944.

REGION III

Louisville Order 1-F under 3-B, Amendment 25, covering fresh fruits and vegetables in certain counties in Kentucky and Indiana, filed 10:48 a. m.

Louisville Order 2-F under 3-B, Amendment 25, covering fresh fruits and vegetables in McCracken County, Ky., filed 10:48 a. m.

Louisville Order 3-F, under 3-B, Amendment 25, covering fresh fruits and vegetables in certain counties in Kentucky, filed 10:48 a. m.

REGION V

Houston Order G–16, Amendment 3, covering certain food items in the Houston, Tex., area, filed 10:46 a. m.

REGION VI

Omaha Order 8–F, Amendment 26, covering fresh fruits and vegetables in Lincoln, Nebr., filed 10:58 a. m.

Omaha Order 8–F, Amendment 27, covering fresh fruits and vegetables in Lincoln, Nebr., filed 10:58 a. m.

Omaha Order 9–F, Amendment 7, covering fresh fruits and vegetables in certain counties in Nebraska, filed 10:49 a. m.

Omaha Order 22, covering dry groceries in certain counties in the State of Nebraska, filed 10:49 a. m.

Omaha Order 23, covering dry groceries in certain counties in the States of Nebraska and Iowa, filed 10:49 a. m.

Springfield Order 1–FS, Amendment 19, covering fresh fruits and vegetables in Sangamon County and city of Springfield, Ill., filed 10:48 a. m.

Springfield Order 3–FS, Amendment 1, covering fresh fruits and vegetables in certain counties in the State of Illinois, filed 10:47 a. m.

REGION VII

New Mexico Order 8–W, covering dry groceries in certain areas in the State of New Mexico, filed 10:58 a. m.

New Mexico Order 20, covering dry groceries in the Southern and Eastern New Mexico area, filed 10:59 a. m.

New Mexico Order 21, covering community food prices in certain areas in the State of New Mexico, filed 10:59 a. m.

New Mexico Order 22, covering community poultry prices in the New Mexico area, filed 10:59 a. m.

Copies of any of these orders may be obtained from the OPA Office in the designated city.

ERVIN H. POLLACK,
Secretary.

[F. R. Doc. 44–19818; Filed, Dec. 30, 1944; 11:42 a. m.]

[Region II Rev. Order G–16 Under RMPR 122, Amdt. 1]

PENNSYLVANIA ANTHRACITE IN BERGEN COUNTY, PASSAIC COUNTY, AND DESIGNATED PORTIONS OF MORRIS COUNTY, N. J.

For the reasons set forth in an opinion issued herewith and under the authority vested in the Regional Administrator of the Office of Price Administration by § 1340.260 of Revised Maximum Price Regulation No. 122, Revised Order No. G–16 is amended in the following respects:

1. Paragraph (d) (1) is amended to read as follows:

(d) *Schedule I.* * * *

(1) *Sales on a "direct-delivery" basis.*

FOR SALES OF ANTHRACITE OF THE SIZES AND IN THE QUANTITIES SPECIFIED

Size	Per net ton	Per net ½ ton	Per 100 lbs. for sales of 100 lbs. or more, but less than ½ ton
Broken, egg, stove, nut	$14.10	$7.55	$0.85
Pea	12.55	6.80	.80
Buckwheat	10.65	5.85	.70
Rice	9.85	5.45	
Barley	8.70	4.85	
Screenings	4.30	2.15	

2. Paragraph (d) (2) is amended to read as follows:

(2) *"Yard sales".*

FOR SALES OF ANTHRACITE OF THE SIZES AND IN THE QUANTITIES SPECIFIED TO DEALERS AND TO CONSUMERS

Size	Sales to dealers: Per net ton for sales of ½ ton or more	Sales to dealers: Per 100 lbs. for 100 lbs. or more but less than ½ ton	Sales to consumers: Per net ton for sales of ½ ton or more	Sales to consumers: Per 100 lbs. for 100 lbs. or more but less than ½ ton
Broken, egg, stove, nut	$12.60	$0.65	$13.10	$0.75
Pea	11.05	.55	11.55	.65
Buckwheat	9.15	.50	9.65	.60
Rice	8.35		8.85	
Barley	7.20		7.70	
Screenings	2.50		2.50	

3. Paragraph (e) (1) is amended to read as follows:

(e) *Schedule II.* * * *

(1) *Sales on a "direct-delivery" basis.*

FOR SALES OF ANTHRACITE OF THE SIZES AND IN THE QUANTITIES SPECIFIED

Size	Per net ton	Per net ½ ton	Per 100 lbs. for sales of 100 lbs. or more but less than ½ ton
Broken, egg, stove, nut	$14.10	$7.55	$0.85
Pea	12.55	6.80	.80
Buckwheat	10.15	5.60	.70
Rice	9.35	5.20	
Barley	8.20	4.60	
Screenings	4.30	2.15	

4. Paragraph (e) (2) is amended to read as follows:

(2) *"Yard sales".*

FOR SALES OF ANTHRACITE OF THE SIZES AND IN THE QUANTITIES SPECIFIED TO DEALERS AND TO CONSUMERS

Size	Sales to dealers: Per net ton for sales of ½ ton or more	Sales to dealers: Per 100 lbs. for 100 lbs. or more but less than ½ ton	Sales to consumers: Per net ton for sales of ½ ton or more	Sales to consumers: Per 100 lbs. for 100 lbs. or more but less than ½ ton
Broken, egg, stove, nut	$11.50	$0.65	$13.10	$0.75
Pea	9.95	.55	11.55	.65
Buckwheat	8.35	.50	9.15	.60
Rice	7.50		8.35	
Barley	6.35		7.20	
Screenings	2.50		2.50	

5. Paragraph (f) (1) is amended to read as follows:

(f) *Schedule III.*

(1) *Sales on a "direct-delivery" basis.*

FOR SALES OF ANTHRACITE OF THE SIZES AND IN THE QUANTITIES SPECIFIED

Size	Per net ton	Per net ½ ton	Per 100 lbs. for sales of 100 lbs. or more but less than ½ ton
Broken, egg, stove, nut	$13.85	$7.20	$0.85
Pea	12.30	6.40	.80
Buckwheat	10.15	5.35	.70
Rice	9.25	4.90	
Barley	7.80	4.15	
Screenings	4.30	2.15	

6. Paragraph (f) (2) is amended to read as follows:

(2) *"Yard sales".*

FOR SALES OF ANTHRACITE OF THE SIZES AND IN THE QUANTITIES SPECIFIED TO DEALERS AND CONSUMERS, EXCEPT "WHOLESALE YARD SALES" UNDER TABLE (3) OF THIS SCHEDULE III

Size	Sales to dealers: Per net ton for sales of ½ ton or more	Sales to dealers: Per 100 lbs. for 100 lbs. or more but less than ½ ton	Sales to consumers: Per net ton for sales of ½ ton or more	Sales to consumers: Per 100 lbs. for 100 lbs. or more but less than ½ ton
Broken, egg, stove, nut	$10.75	$0.65	$12.85	$0.75
Pea	9.00	.55	11.30	.65
Buckwheat	7.45	.50	9.15	.60
Rice	6.55		8.25	
Barley	5.55		6.80	
Screenings	2.50		2.50	

7. Paragraph (f) (3) is amended to read as follows:

(3) *"Wholesale yard sales."*

SALES FROM YARDS OF DEALERS WHO HAVE NORMALLY SOLD EXCLUSIVELY TO OTHER DEALERS FOR RESALE

Size:	*Per net ton*
Broken, egg, stove, nut	$10.60
Pea	8.85
Buckwheat	7.30
Rice	6.40
Barley	5.40
Screenings	2.50

8. Paragraph (r) (5) is amended to read as follows:

(r) * * *

(5) The sizes of "Pennsylvania anthracite" described as broken, egg, stove, nut, pea, buckwheat, rice, barley and screenings shall refer to the same sizes of the same fuel as were sold and delivered in the State of New Jersey—Coal Area IV with such designation during December 1941. Under no circumstances, however, shall the anthracite contain an ash content in excess of the limits specified by Amendment No. 1 to Solid Fuels Administration for War Regulation No. 9.

This Amendment No. 1 to Revised Order No. G–16 shall become effective June 11, 1944.

(56 Stat. 23, 765; Pub. Law 151, 78th Cong.; E.O. 9250, 7 F.R. 7871 and E.O. 9328, 8 F.R. 4681)

Issued this 6th day of June 1944.

DANIEL P. WOOLLEY,
Regional Administrator.

[F. R. Doc. 44–19844; Filed, Dec. 30, 1944; 11:55 a. m.]

[Region II Order G–54 Under RMPR 122]

COKE IN NEW YORK REGION

For the reasons set forth in an opinion issued simultaneously herewith, and under the authority vested in the Regional Administrator, of the Office of Price Administration by § 1340.259 (a) (1) and Rule 4 under § 1340.254 of Revised Maximum Price Regulation No. 122, *It is ordered:*

(a) In Region II, consisting of the States of Delaware, Maryland, New Jer-

sey, New York, the Commonwealth of Pennsylvania and the District of Columbia, the maximum prices for the sale and delivery of coke may be determined in the manner described herein, except that dealers, selling in communities where maximum prices have been established for a kind or kinds of coke by an area dollars-and-cents order, shall be bound by the maximum prices for coke contained in such order.

(b) *Customary sales from customary suppliers.* Any dealer in coke, purchasing coke of the kind or kinds sold by him in December, 1941, from his customary sources of supply, shall continue to determine his maximum price for the sale of such coke by the use of Rule 1 under § 1340.254 of Revised Maximum Price Regulation No. 122 or any other applicable pricing rule under that section.

(c) *Sales of by-product or retort gas coke from new sources of supply.* Any dealer who, during December 1941, sold by-product or retort gas coke, but now purchases such coke from different sources of supply, may calculate his maximum price for sales of such coke from new sources by taking the sum of the following:

First. The per net ton cost of such coke to the dealer f. o. b. supplier's shipping point.

Second. The actual transportation cost from supplier's shipping point to the dealer's yard, dock, or other terminal facility when such transportation is by common or contract carrier; or the actual cost of such transportation, not to exceed the truck common carrier rate for an identical shipment, when the dealer transports the coke to his yard, dock, or other terminal facility, in his own trucks.

If the coke is purchased f. o. b. truck, and delivered directly to the purchaser, no transportation cost shall be added.

Third. The margin over delivered cost on the dealer's most nearly like sale of by-product or retort gas coke during December, 1941, taking into account class of purchaser, method of delivery and terms of delivery, including discounts and service charges, if any.

Where by-product and retort gas coke sold during December, 1941, was purchased f. o. b. truck and delivered directly to purchaser, the "margin over delivered cost" shall be the difference between the highest price charged by the dealer during December, 1941, for like sales of by-product and retort gas coke, and the highest price paid by the dealer to the supplier for such fuel, f. o. b. truck, during December, 1941, or the last calendar month of 1941 in which the dealer took deliveries of such fuel from a supplier.

Where by-product or retort gas coke sold by the dealer during December, 1941, was coke transported to his yard and delivered out of his yard, "margin over delivered cost" shall be the difference between the highest price charged by the dealer during December, 1941, for like sales of by-product or retort gas coke and the sum of (1) the highest price paid by the dealer to the supplier for such fuel during December, 1941, or the last calendar month of 1941 in which the dealer took deliveries of such fuel from the supplier, and (2) the actual transportation cost as defined in Item "Second".

(d) *Sales of coke (all kinds) by new coke dealers and their resellers*—(1) *Dealers receiving at and selling from their own yards.* Any dealer, who has not established a maximum price for any coke under Revised Maximum Price Regulation No. 122, and who receives coke in his yard and sells it from his yard, may calculate his maximum price for sales of coke by taking the sum of the following:

First. The per net ton cost of such coke to the dealer f. o. b. supplier's shipping point.

Second. The actual transportation cost from supplier's shipping point to the dealer's yard, dock, or other terminal facility when such transportation is by common or contract carrier; or the actual cost of such transportation, not to exceed the truck common carrier rate for an identical shipment, when the dealer transports the coke to his yard, dock, or other terminal facility, in his own trucks.

Third. A margin not to exceed the following in the applicable situation:

(i) For delivered sales by the dealer out of his own yard, $3.75 per net ton (for cash or credit sales). To this may be added the service charges, if any, applicable to sales of the fuel replaced by the coke, considering the point of replacement as the consumer's premises.

(ii) For yard sales, $1.25 per net ton (for cash or credit sales). Where yard sales are to other dealers for resale, the invoice, sales slip, or receipt given to such other dealers shall carry the notation, "OPA Permitted Markup on Resale—$2.50 per net ton".

(2) *Resellers of dealers who price under paragraph (d) (1).* Any dealer purchasing coke at the yard, from another dealer who has determined his yard maximum price under paragraph (d) (1), may add no more than $2.50 per net ton (for cash or credit sales), exclusive of permissible service charges, in determining his own maximum delivered price for such coke. The only service charges that may be added are the charges, if any, applicable to sales of the fuel replaced by the coke, considering the point of replacement as the consumer's premises.

(e) *Sales of beehive oven coke; all dealers*—(1) *Dealers receiving at and selling from their own yard.* Any dealer in beehive oven coke, whether fresh or reclaimed, who during December, 1941 did not make like sales of such coke (taking into account class of purchaser method of delivery, i. e., from his yard or from supplier's facilities, etc.), and who receives beehive oven coke in his yard and sells it from his yard, may determine his maximum price for sales of such fuel by taking the sum of the following:

First. The per net ton cost of such coke to the dealer f. o. b. supplier's shipping point.

Second. The actual transportation cost from supplier's shipping point to the dealer's yard, dock, or other terminal facility when such transportation is by common or contract carrier; or the actual cost of such transportation, not to exceed the truck common carrier rate for an identical shipment, when the dealer transports the coke to his yard, dock, or other terminal facility, in his own trucks.

Third. Either subparagraph (i) or (ii) below:

(i) A margin not to exceed the following: (*a*) for delivered sales by the dealer out of his own yard, $3.75 per net ton (for cash or credit sales). To this may be added the service charges, if any, applicable to sales of the fuel replaced by the coke, considering the point of replacement as the consumer's premises. (*b*) for yard sales, $1.25 per net ton (for cash or credit sales). Where yard sales are to other dealers for resale, the invoice, sales slip, or receipt given to such other dealers shall carry the notation, "OPA Permitted Markup on Resale—$2.50 per net ton"; or

(ii) The dealer's margin over delivered cost in effect during December, 1941 on sales of other coke most nearly like the sales now made (taking into account class of purchaser, method and terms of delivery, including discounts and service charges, if any).

Where such other coke sold during December, 1941 was purchased f. o. b. truck and delivered directly to the purchaser, the "margin over delivered cost" shall be the difference between the highest price charged by the dealer during December, 1941 for like sales of such coke, and the highest price paid by the dealer to the supplier for such fuel, f. o. b. truck, during December, 1941, or the last calendar month of 1941 in which the dealer took deliveries of such fuel from a supplier.

Where such other coke sold by the dealer during December, 1941 was coke transported to his yard and delivered out of his yard, "margin over delivered cost" shall be the difference between the highest price charged by the dealer during December, 1941, for like sales of by-product or retort gas coke and the sum of (1) the highest price paid by the dealer to the supplier for such fuel during December, 1941, or the last calendar month of 1941 in which the dealer took deliveries of such fuel from the supplier, and (2) the actual transportation cost as defined in Item "Second". (*a*) Where sales are at the yard to other dealers for resale, the invoice, sales slip, or receipt given to such other dealers shall carry the notation, "OPA Permitted Markup on Resale—$2.50 per net ton".

(2) *Resellers of dealers who price under paragraph (e) (1).* Any dealer purchasing coke at the yard, from another dealer who has determined his yard maximum price under paragraph (e) (1), may add no more than $2.50 per net ton (for cash or credit sales), exclusive of permissible service charges, in determining his own maximum delivered price for such coke. The only service charges that may be added are the charges, if any, applicable to sales of the fuel replaced by the coke, considering the point of replacement as the consumer's premises.

(f) *Effect of adjustments in coke margins since December, 1941.* Where a maximum price for coke is determined hereunder by reference to other coke margins, the dealer may add to such margin, calculated as provided by this order, any increase in such margin authorized by the Regional Office of the Office of Price Administration since December, 1941, by special or general order. In no event may a dealer increase such margins if he has not received either specific individual authorization or been covered by a general coke authorization. The only applicable general coke increases are goverened by Revised Order No. G–31 and Order No. G–48 issued by the New York Regional Office of the Office of Price Administration under Revised Maximum Price Regulation No. 122, and are limited to sales by solid fuel dealers in the area covered by those orders.

(g) *Conditions and limitations.* Every dealer making sales of coke pursuant to the pricing authorization of this order must, as a condition to pricing hereunder, keep each kind and size of coke, from each supplier, separate in storage and delivery from any other kind

and size of coke and from coke shipped by other suppliers, and from any other kind of solid fuel, and sell and invoice it as described herein. The invoice shall also set forth the supplier's shipping point. Where "reclaimed" beehive oven coke is sold, the invoice shall identify the coke as "reclaimed" and designate the size.

(h) *Records.* Every dealer making sales of coke subject to this order shall preserve, keep and make available for examination by the Office of Price Administration complete and accurate records of all coke purchased and sold hereunder, and a record of every sale of such fuel, showing the date, the name and address of the buyer, if known, the per net ton price charged, and the coke sold. The coke shall be identified in the manner described herein as well as by the supplier's shipping point. "Reclaimed" beehive oven coke should always be identified as "reclaimed" and the size should be noted. The record shall also state separately each service rendered and the charge made for it.

(i) *Invoices, sales slips, and receipts.* Every person selling solid fuels subject to this order shall, either at the time of, or within thirty days after the date of a sale or delivery of solid fuels governed by this order, give to his purchaser an invoice, sales slip or receipt, and shall keep an exact copy thereof for so long as this order is in effect or for so long as the Emergency Price Control Act of 1942, as amended, shall permit, whichever period is longer, showing the following information:

The name and address of the seller and the purchaser; the kind, size, and quantity of the coke sold, the date of the sale or delivery and the price charged. In addition, he shall separately state on each such invoice, sales slip or receipt, the amount, if any, of the required discounts, authorized service charges and taxes which must be deducted from or which may be added to the established maximum prices. Where the sale is of reclaimed beehive oven coke, the coke should be identified as "reclaimed." In addition, the invoice shall specify the supplier's shipping point.

(j) *Reports.* Every dealer subject to this order shall, within ten days after he determines or redetermines his maximum prices hereunder, report to the District Office of the Office of Price Administration under whose geographical jurisdiction his principal place of business is located, for each kind and size of coke, from each supplier:

(1) His maximum price for sales of each kind of coke from each supplier.

(2) The name and address of the supplier, and the per net ton cost of coke to the dealer f. o. b. supplier's shipping point.

(3) The actual transportation costs from supplier's shipping point to the dealer's yard or other terminal facilities.

(4) The margin employed in determining the maximum price; where coke sold hereunder has been priced by reference to margins on sales of other coke, a statement of such other coke margins.

(k) *Taxes.* Any dealer subject to this order may collect, in addition to the maximum prices established by this order, taxes to the extent and in the manner provided by § 1340.265 of Revised Maximum Price Regulation No. 122.

(l) *Definitions.* When used in this Order No. G–54 the term:

(1) "Coke" means all coke, including by-product coke, retort gas coke, and beehive oven coke.

(2) "By-product coke" means all coke and coke braize made in by-product oven plants.

(3) "Retort gas coke" means all coke and coke braize made in gas retort plants.

(4) "Beehive oven coke" means all coke made in beehive ovens, including beehive oven coke reclaimed from dumps.

(5) "Delivered sales" means the customary method of delivery to buyer's premises, whether to the buyer's bin or storage space, or to the point nearest and most accessible to the buyer's bin or storage space and at which the fuel can be discharged directly from the seller's truck.

(6) "Yard sales" means sales accompanied by physical transfer to the buyer's truck or vehicle at the yard, dock, barge, car, or at a place of business of the seller other than at seller's truck or vehicle.

(7) "New coke dealer" means any dealer in coke who did not sell coke during December 1941.

(8) "Reseller" of a dealer means any coke dealer, whether equipped or unequipped, who purchases coke from the yard of another coke dealer for resale.

(9) Except as otherwise provided herein or as the context may otherwise require, the definitions set forth in §§ 1340.255 and 1340.266 of Revised Maximum Price Regulation No. 122 shall apply to terms used herein.

(m) This order shall supersede Revised Maximum Price Regulation No. 122 and any order issued thereunder except as to any sales or deliveries of coke not specifically subject to this order.

(n) Revised Order No. G–28 under Revised Maximum Price Regulation No. 122 as issued on February 11, 1944, and as subsequently amended, is hereby revoked in full as of the effective date of this order.

This Order No. G–54 shall become effective December 26, 1944.

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

(56 Stat. 23, 765; 57 Stat. 566; Pub. Law 383, 78th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9238, 8 F.R. 4681)

Issued this 18th day of December 1944.

DANIEL P. WOOLLEY,
Regional Administrator.

[F. R. Doc. 44–19836; Filed, Dec. 30, 1944; 11:48 a. m.]

[Richmond Order G–3 Under MPR 426]

DELIVERY CHARGES IN RICHMOND, VA., DISTRICT

For the reasons set forth in an opinion issued simultaneously herewith and under the authority vested in the District Director of the Office of Price Administration, Richmond, Virginia, by Regional Delegation Orders Numbers 33 and 35, issued pursuant to section 2 of Maximum Price Regulation Number 426, and sections (f) and (g), respectively, of Appendices H and I to that regulation; *It is hereby ordered:*

(a) On and after the effective date of this order, if a secondary jobber or a wholesaler, as those terms are respectively defined in sections (g) (4) (iii) and (g) (5) (iv) of Appendix I of Maximum Price Regulation Number 426, makes sale of a commodity listed in Appendices B, D, H and I of the said regulation and delivers it at his customer's receiving platform and if the selling and the receiving platforms are not both in Richmond or both in Norfolk as those cities are described in section (b) of this order, then without regard to the distance at which delivery is made the maximum price fixed for the sale by the said regulation may be increased as follows:

Gross weight:	*Total increase permitted per container delivered (cents)*
Less than 40 pounds	8
40 to 60 pounds, inclusive	15
More than 60 pounds	20

(b) For the purposes of this order, the city of Richmond is described as the entire area within its corporate limits and the city of Norfolk as the entire area within the corporate limits of Norfolk, South Norfolk and Portsmouth.

(c) Less than the maximum prices calculated under this order may always be charged and paid.

(d) This order may be revoked or amended at any time.

(e) This order shall become effective June 26, 1944.

(56 Stat. 23, 765; Pub. Laws 151, 78 Cong; E.O. 9250, 7 F.R. 7871 and E.O. 9328, 8 F.R. 4681)

Issued June 15, 1944.

J. FULMER BRIGHT,
District Director.

Approved:

JAMES H. PALMER,
Reginal Director,
Office of Distribution,
War Food Administration.

[F. R. Doc. 44–19845; Filed, Dec. 30, 1944; 12:16 p. m.]

[Region VI Order G–105 Under SR 15 and MPR 280]

FLUID MILK IN CARMI, ILL.

ADJUSTMENT OF MAXIMUM PRICES

For the reasons set forth in an opinion issued simultaneously herewith, and

under the authority vested in the Regional Administrator of the Office of Price Administration by § 1499.75 (a) (9) of Supplementary Regulation No. 15 to the General Maximum Price Regulation and by § 1351.807 (a) of Maximum Price Regulation No. 280, It is ordered:

(a) *Maximum distributor prices for sales to civilian purchasers.* The maximum prices for the sale and delivery of fluid milk for human consumption at wholesale and retail in Carmi, Illinois, shall be the maximum prices determined under the General Maximum Price Regulation or Maximum Price Regulation No. 280, whichever shall be applicable for the type of sale being made, or the following prices, whichever shall be higher:

	Wholesale	Retail
Standard butterfat content milk:		
Gallons (bulk)	$0.42	
Gallons (bottled)	.42	$0.48
½ gallons	.22	.25
Quarts	.11½	.13½
Pints	.06¼	.07
½ pints	.03	.05
Chocolate milk:		
Quarts	.11½	.13½
Pints	.06¼	.07
½ pints	.03	.05
Buttermilk:		
Quarts	.08	.10
Pints	.05	.06
½ pints	.03	.05

Where the maximum price set forth is expressed in terms of ½ cent, the price charged for a single unit at retail may be increased to the next even cent. An opportunity must, however, be given to each buyer to purchase two units for which the maximum price will be twice the single unit price. All sales at wholesale and home delivery sales at retail shall be considered multiple unit sales unless separate collections are made for single units when delivered.

(b) *Maximum distributor prices for sales to Army or Navy.* The maximum price for the sale and delivery of fluid milk to the Army and Navy shall be the price at wholesale computed under paragraph (a) of this order for the particular size and type of container, plus whichever of the following provisions is the higher:

1. One-half cent per quart or a proportionate amount for a part of a quart.

2. The actual transportation costs from the seller's plant to the point of delivery at the lowest common carrier rate.

(c) *Applicability of distributor prices.* For the purpose of paragraph (a) of this order, sales and deliveries within the Carmi, Illinois, area shall mean:

1. All sales made within the city limits of Carmi, Illinois, and all sales delivered from an establishment located in Carmi, Illinois.

2. All sales of fluid milk by any seller at retail at or from an establishment obtaining the major portion of its supply of milk from a seller at wholesale located within Carmi, Illinois.

(d) *Definitions.* 1. "Standard butterfat content milk" shall mean cow's milk having a butterfat content of not less than 3.2% or the legal minimum established by statute or municipal ordinance and distributed and sold for consumption in fluid form as whole milk.

2. "Sales at wholesale" shall include all delivered sales to retail stores, restaurants, schools, hospitals, prisons and other institutions.

3. "Army" or "Navy" means the War Department or the Department of the Navy of the United States, including such departments' sales stores, commissaries, ships' stores, officers' messes and stores operated as Army canteens or post exchanges.

(e) *Relation of this order to Office of Price Administration regulations.* Except as modified by this order, the provisions of the General Maximum Price Regulation and Maximum Price Regulation No. 280 shall remain in full force and effect and shall not be evaded by any change in business or trade practices.

(f) *Revocability.* This order may be revoked, amended or corrected at any time.

This order shall be effective December 27, 1944.

(56 Stat. 23, 765; 57 Stat. 566; Pub. Law 383, 78th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681)

Issued this 22d day of December 1944.

RAE E. WALTERS,
Regional Administrator.

[F. R. Doc. 44-19837; Filed, Dec. 30, 1944; 11:50 a. m.]

[Region VII Order G-26 Under RMPR 122, Amdt. 22]

SOLID FUELS IN DENVER REGION

Pursuant to the Emergency Price Control Act of 1942, as amended, the Stabilization Act of 1942, as amended, and §§ 1340.259 (a) and 1340.260 of Revised Maximum Price Regulation No. 122, and for the reasons set forth in the accompanying opinion, this Amendment No. 22 is issued.

1. The only part of Order No. G-26, as amended to date, that is affected by this Amendment No. 22 is Amended Appendix XXXII, which is hereby further amended.

2. Paragraph (1), *To what sales this amended Appendix XXXII applies,* is amended by adding thereto five new subparagraphs designated (vi), (vii), (viii), (ix), and (x), respectively, reading as follows:

(vi) *Kanab trade area,* which means all that area within the Town of Kanab and a distance of three miles beyond the corporate limits thereof at all points.

(vii) *Beaver trade area,* which means all that area within the Towns of Cove Fort, Beaver, and Minersville, and a distance of five miles beyond the corporate limits of each at all points, and all that area between any two of said towns lying within a distance of five miles on either side of United States Highway No. 91 and State Highway No. 21.

(viii) *Parowan trade area,* which means all that area within the Town of Parowan and a distance of five miles beyond the corporate limits thereof at all points.

(ix) *Cedar City trade area,* which means all that area within the boundaries of the Town of Cedar City and a distance of five miles beyond the corporate limits thereof at all points.

(x) *St. George trade area,* which means all that area within Washington County of the State of Utah.

3. Paragraph (3), *Specific maximum prices,* is amended by adding thereto seven price categories, to read as follows:

TABLE OF MAXIMUM PRICES

	Size and letter designation					
	8" and 10" lump	3" lump, 10" x 3" and 8" x 3" stove	1¼" lump	3" x 1¼" nut	1" x 0" and 1⅜" x 0" slacks	1" x 3/16" screened slack
	A	B	C	D	E	F
Bituminous coal produced in district 20, subdistrict 1, Castlegate:						
Kanab trade area: Price per ton	$12.45	$12.30	$12.10	$11.35	$10.15	
Beaver trade area: Price per ton	10.30	10.15	9.95	9.20	8.00	
Parowan trade area: Price per ton	11.35	11.20	11.00	10.25	9.05	
Cedar City trade area: Price per ton	11.90	11.75	11.55	11.10	9.95	$10.40
St. George trade area: Price per ton	13.50	13.40	13.20	12.20	11.25	11.45
Bituminous coal produced in district 20, subdistrict 2, Cedar City:						
St. George trade area: Price per ton from Iron County mines			9.20		8.20	
Kanab trade area: Price per ton from Kane County mines:						
5-ton loads, per ton			7.50		5.65	
Less than 5-ton loads, per ton			8.20		6.00	

4. This Amendment No. 22 shall become effective on December 15, 1944.

(56 Stat. 23, 765; 57 Stat. 566; Pub. Law 383, 78th Cong.; E.O. 9250, 7 F.R. 7871, and E.O. 9328, 8 F.R. 4681)

Issued this 15th day of December 1944.

JOSEPH W. PENFOLD,
Acting Regional Administrator.

[F. R. Doc. 44-19839; Filed, Dec. 30, 1944; 11:50 a. m.]

[Region VII Order G-26 Under RMPR 122, Amdt. 23]

SOLID FUELS IN WORLAND, WYO., AREA

Pursuant to the Emergency Price Control Act of 1942, as amended, the Stabilization Act of 1942, as amended, and §§ 1340.259 (a) (1) and 1340.260 of Revised Maximum Price Regulation No. 122, and for the reasons set forth in the accompanying opinion, this Amendment No. 23, is issued.

1. This Amendment No. 23 makes no change whatsoever in Order No. G–26, as amended to date, but adds to paragraph (q) thereof an additional appendix designated Appendix XXXVIII, which establishes specific maximum prices for the Worland, Wyoming, trade area.

2. Paragraph (q) of Order No. G–26 Under Revised Maximum Price Regulation No. 122 is hereby amended by adding thereto Appendix XXXVIII, to read as follows:

(q) *Appendices establishing specific maximum prices for certain trade areas in Region VII.* * * *

APPENDIX XXXVIII—WORLAND TRADE AREA

(1) *To what sales this Appendix XXXVIII applies.* This Appendix XXXVIII applies only to sales made by dealers in the Worland trade area of the State of Wyoming, which means all that area contained within the corporate boundaries of the municipality of Worland, Wyoming.

(2) *Specific maximum prices.* If you are a dealer and sell in the Worland trade area of the State of Wyoming, either f. o. b. your yard, or delivered by truck direct from the mine or from your yard, any one or more of the kinds and sizes of coal named in this Appendix XXXVIII, your maximum prices therefor are those set forth in Parts 1 and 2 of the following:

TABLE OF MAXIMUM PRICES

Kind and letter designation	Size	Part 1: Delivered prices per ton		Part 2: Yard prices		
		2 tons or more	Less than 2 tons	Ton	½-ton	Cwt.
Bituminous coal produced in district 19: Sub-district 5, Gebo-Kirby:						
(A) No. 1	8" lump	$8.80	$9.30	$8.05	$4.25	$0.55
(B) No. 3	5" lump, 3" x 10" lump	8.75	9.25	8.00	4.25	.55
(C) No. 4	3" lump, 3" x 8" lump	8.65	9.15	7.90	4.20	.55
(D) No. 7	1⅝" x 8" grate nut	8.40	8.90	7.65	4.05	.50
(E) No. 8	3" x 1½" nut	7.30	7.80	6.80	3.65	.45
(F) No. 9	1 ⅝" x 1" pea	6.50	7.00	6.00	3.25	.40
(G) No. 10	1 ⅝" x ½" pea	6.25	6.75	5.75	3.15	.40
(H) No. 15	1 ⅝" x 0" slack	5.50	6.00	5.00	2.75	.35

(3) *Letter designation.* For record-keeping purposes, the letter designation hereinabove set forth may be used to show the kind of solid fuel sold.

(4) *Special service charges.* If, in connection with the sale and delivery of coal made by you in the Worland trade area, you, at the request of the purchaser, perform any one or more of the special services set forth below, the maximum prices which you may charge for such services are as follows:

	Per ton	Per ½-ton
"Wheel-in"	$0.50	$0.35
"Pull-back" or "trimming"	.25	.15
"Carrying up or down stairs"	1.00	.60
"Oil or chemical treatment"	.25	.15

3. *Effective date.* This Amendment No. 23 shall become effective on the 20th day of December 1944.

(56 Stat. 23, 765; 57 Stat. 566; Pub. Law 383, 78th Cong.; E. O. 9250, 7 F.R. 7871, and E. O. 9328, 8 F.R. 4681)

Issued this 20th day of December 1944.

RICHARD Y. BATTERTON,
Regional Administrator.

[F. R. Doc. 44–19838; Filed, Dec. 30, 1944; 11:50 a. m.]

[Los Angeles Order G–2 Under MPR 426, Amdt. 1]

APPLES IN LOS ANGELES, CALIF., DISTRICT

For the reasons set forth in an opinion issued simultaneously herewith, and under authority vested in the District Director of the Los Angeles District Office under section 8 (a) (7) of Maximum Price Regulation No. 426, as amended, and by Order of Delegation No. 35 issued under said section by the San Francisco Regional Office, Region VIII, of the Office of Price Administration: *It is hereby ordered,* That the above mentioned order No. 2 under said section and regulation be amended in the following particulars:

(a) Paragraph (a) of said order is amended to the extent that the following is inconsistent with the provisions of the table appearing in said paragraph:

Item No.	Type, variety, style of pack, etc.	Unit	Season	Maximum prices of sales delivered to the city of Los Angeles in any quantity
2	Apple box (WPB L232 No. 1)	Per box or bushel	Aug. 20–Oct. 31	$3.14
3			Nov. 1–Nov. 15	3.24
4			Nov. 16–Nov. 30	3.29
5			Dec. 1–Jan. 5	3.38
6	Apple box (WPB L232 No. 2)		Jan. 6–Feb. 5	3.41
7	Apple box (WPB L232 No. 3)		Feb. 6–Mar. 5	3.44
8	Apple box (WPB L232 No. 58)		Mar. 6–Apr. 5	3.47
9	Bushel basket (2150.42 Cu. In.)		Apr. 6–May. 5	3.52
10			May 6–June 5	3.57
11			June 6–end of season	3.62

This Amendment No. 1 shall become effective December 26, 1944.

(56 Stat. 23, 765; 57 Stat. 566; Pub. Law 383, 78th Cong.; E.O. 9250, 7 F.R. 7871, and E.O. 9328, 8 F.R. 4681)

Issued this 19th day of December 1944.

FRANK S. BALTHIS, Jr.,
District Director.

[F. R. Doc. 44–19835; Filed, Dec. 30, 1944; 11:48 a. m.]

[Los Angeles Order G–3 Under MPR 426, Amdt. 1]

APPLES IN LOS ANGELES, CALIF., DISTRICT

For the reasons set forth in an opinion issued simultaneously herewith, and under authority vested in the District Director of the Los Angeles District Office under section 8 (a) (7) of Maximum Price Regulation No. 426, as amended, and by Order of Delegation No. 35 issued under said section by the San Francisco Regional Office, Region VIII, of the Office of Price Administration, *It is hereby ordered,* That the above mentioned order No. 3 under said section and regulation be amended in the following particulars:

(a) Paragraph (a) of said order is amended to the extent that the following is inconsistent with the provisions of the table appearing in said paragraph:

Item No.	Type, variety, style of pack, etc.	Unit	Season	Maximum prices of sales delivered to the city of Los Angeles in any quantity
2	Apple box, WPB L232 No. 1	Per box or bushel	Aug. 20–Oct. 31	$3.10
3			Nov. 1–Nov. 15	3.20
4			Nov. 16–Nov. 30	3.25
5			Dec. 1–Jan. 5	3.34
6	Apple box, WPB L232 No. 2		Jan. 6–Feb. 5	3.37
7	Apple box, WPB L232 No. 3		Feb. 6–Mar. 5	3.40
8	Apple box, WPB L232 No. 58		Mar. 6–Apr. 5	3.43
9	Bushel basket, 2,150.42 Cubic inches		Apr. 6–May 5	3.48
10			May 6–June 5	3.53
11			June 6–end of season	3.58

This Amendment No. 1 shall become effective December 26, 1944.

(56 Stat. 23, 765; 57 Stat. 566; Pub. Law 383, 78th Cong.; E.O. 9250, 7 F.R. 7871, and E.O. 9328, 8 F.R. 4681)

Issued this 19th day of December 1944.

FRANK S. BALTHIS, Jr.,
District Director.

[F. R. Doc. 44-19834; Filed, Dec. 30, 1944; 11:48 a. m.]

[Region VIII Order G-3 Under MPR 329, Amdt. 10]

FLUID MILK IN SAN FRANCISCO REGION

For the reasons set forth in an opinion issued simultaneously herewith, and under the authority vested in the Regional Administrator by § 1351.408 (b) of Maximum Price Regulation No. 329, as amended, paragraph (l) (1) of Order No. G-3 under Maximum Price Regulation No. 329 is amended to read as follows:

(l) (1) The permitted addition must be paid before December 31, 1944.

This amendment may be revoked, amended, or corrected at any time.

This amendment shall become effective December 23, 1944.

(56 Stat. 23, 765; 57 Stat. 566; Pub. Law 383, 78th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681)

Issued this 18th day of December 1944.

BEN. C. DUNIWAY,
Acting Regional Administrator.

[F. R. Doc. 44-19840; Filed, Dec. 30, 1944; 11:51 a. m.]

[Region VIII Order G-4 Under Supp. Order 94]

USED WOOD ARMY DOUBLE-DECK BUNK BEDS AND UNUSED ARMY MATTRESSES IN SAN FRANCISCO REGION

For the reasons set forth in an accompanying opinion and pursuant to the authority conferred upon the Regional Administrator by sections 11 and 13 of Supplementary Order 94 and Price Operating Instruction, General No. 15, for Supplementary Order 94, it is hereby ordered as follows:

(a) The maximum prices of the following described commodities shall be as set forth below:

(1) Used Army double-deck bunk beds:	
Jobber to retailer	$5.65
Retailer to consumer	11.25
(2) Unused Army mattresses for double-deck bunk beds:	
Jobber to retailer	$4.75
Retailer to consumer	8.25

(b) Prices for jobbers to retailers are net prices f. o. b. seller's warehouse.

(c) This order shall apply to all sales and deliveries in the States of California, Washington, Nevada, Oregon, except Malheur County, and Arizona, except those portions of Coconino County and Mohave County lying north of the Colorado River; and the following counties in the State of Idaho: Benewah, Bonner, Boundary, Clearwater, Kootenai, Latah, Lewis, Nez Perce, Shoshone, and Idaho.

This order shall become effective December 20, 1944.

(56 Stat. 23, 765; 57 Stat. 566, Pub. Law 383, 78th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681)

Issued this 15th day of December 1944.

CHAS. R. BAIRD,
Regional Administrator.

[F. R. Doc. 44-19841; Filed, Dec. 30, 1944; 11:51 a. m.]

[Region VIII Order G-13 Under 8 (e)]

UNION OIL CO.

ADJUSTMENT OF MAXIMUM PRICES

For the reasons set forth in an opinion issued simultaneously herewith, and under the authority vested in the Regional Administrator of the Office of Price Administration by § 1499.3 (e) of the General Maximum Price Regulation, *It is hereby ordered:*

(a) The maximum price at which the Minute Man Supply Division of the Union Oil Company of California may sell automobile robes, 58" x 72", 35% wool and 65% reused wool, manufactured by the Humboldt Bay Woolen Company, to independently-operated service stations supplied by the Union Oil Company of California located in Region VIII, shall be $5.48 each less 2% for cash and less 3% in the case of deliveries weighing in excess of 100 pounds.

(b) The maximum price at which independently-operated service stations supplied by the Union Oil Company of California may sell to ultimate consumers located in Region VIII the automobile robes described in paragraph (a) above shall be $7.95 each.

(c) "Region VIII" means the States of California, Washington, Nevada, Oregon, except Malheur County, and Arizona, except those portions of Coconino County and Mohave County lying north of the Colorado River; and the following counties in the State of Idaho; Benewah, Bonner, Boundary, Clearwater, Kootenai, Latah, Lewis, Nez Perce, Shoshone, and Idaho.

(d) This order may be amended, corrected, or revoked at any time.

(e) This order shall become effective immediately.

(56 Stat. 23, 765; 57 Stat. 566; Pub. Law 383, 78th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681)

Issued this 16th day of December 1944.

CHAS. R. BAIRD,
Regional Administrator.

[F. R. Doc. 44-19842; Filed, Dec. 30, 1944; 11:51 a. m.]

[Region IV Order G-1 Under SR 14A]

FLUID MILK IN KNOXVILLE, TENN.

For the reasons set forth in an opinion issued simultaneously herewith and under the authority vested in the Regional Administrator of the Office of Price Administration, Region IV, by § 1499.73a (a) (1) (viii) (c) of Supplementary Regulation 14A to the General Maximum Price Regulation, it is hereby ordered:

(a) *Establishment of maximum prices for sales at retail of approved premium milk in Knoxville, Tennessee.*—(1) *Retail out-of-store sales.* The maximum price at which any person may sell and deliver approved Homogenized Vitamin D milk and Sterchi Dairy Farm milk at retail in quart containers is 16¢ per quart in glass containers and 17¢ per quart in paper containers.

(2) *Retail sales of approved fluid milk by hotels, restaurants, soda fountains, cafes, bars and other eating establishments for consumption on the premises or as a part of a meal for consumption off the premises.* The seller's maximum price for sales at retail of approved Homogenized Vitamin D milk and Sterchi Dairy Farm milk for consumption on the premises or as part of a meal for consumption off the premises shall be determined under Restaurant Maximum Price Regulation 2.

(b) *Applicability of the General Maximum Price Regulation and other supplementary regulations and orders of the Office of Price Administration.* Except as otherwise provided herein, all transactions subject to this order remain subject to all the provisions of the General Maximum Price Regulation, together with all amendments, supplementary regulations, and orders which have heretofore or may hereafter be issued. Unless the context otherwise requires, all terms used herein shall be construed in accordance with the provisions of § 1499.20 of the General Maximum Price Regulation, as amended.

(c) This order may be revoked, amended or corrected at any time.

(d) This order shall be effective December 25, 1944.

(56 Stat. 23, 765; Pub. Law 151, 78th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681)

Issued: December 20, 1944.

ALEXANDER HARRIS,
Regional Administrator.

[F. R. Doc. 44-19882; Filed, Dec. 30, 1944; 4:14 p. m.]

[Region VII Order G-55 Under 18 (c)]

LARSON LADDER CO.

ADJUSTMENT OF MAXIMUM PRICES

Correction

In Federal Register Document 44-18469, appearing on page 14411 of the issue for Friday, December 8, 1944, the wholesale delivered price for manufacturer's lot No. 1442 20' scaffolds should read $8.8C.

SECURITIES AND EXCHANGE COMMISSION.

[File No. 7-765, 7-766, 7-767, 7-768]

CITIES SERVICE CO., ET AL.

ORDER SETTING HEARING ON APPLICATIONS TO EXTEND UNLISTED TRADING PRIVILEGES

At a regular session of the Securities and Exchange Commission, held at its

office in the City of Philadelphia, Pa., on the 27th day of December A. D. 1944.

In the matter of applications by the Cincinnati Stock Exchange to extend unlisted trading privileges to Cities Service Company, Common Stock, $10 Par Value, File Nos. 7–765; Pure Oil Company, Common Stock, No Par Value, File No. 7–766; Pure Oil Company, 6% Cumulative Preferred Stock, $100 Par Value, File No. 7–767; United Aircraft Products, Inc., Common Stock, $1 Par Value, File No. 7–768.

The Cincinnati Stock Exchange, pursuant to section 12 (f) of the Securities Exchange Act of 1934, and Rule X–12F–1 promulgated thereunder, having made application to the Commission to extend unlisted trading privileges to the abovementioned securities;

The Commission deeming it necessary for the protection of investors that a hearing be held in this matter at which all interested persons be given an opportunity to be heard;

It is ordered, That the matter be set down for hearing at 10:00 a. m. on Friday, January 12, 1945, at the office of the Securities and Exchange Commission, 1370 Ontario Street, Cleveland, Ohio, and continue thereafter at such times and places as the Commission or its officer herein designated shall determine, and that general notice thereof be given; and

It is further ordered, That Franklyn S. Judson, or any other officer or officers of the Commission named by it for that purpose, shall preside at the hearing on such matter. The officer so designated to preside at such hearing is hereby empowered to administer oaths and affirmations, subpoena witnesses, compel their attendance, take evidence, require the production of any books, papers, correspondence, memoranda, or other records deemed relevant or material to the inquiry, and to perform all other duties in connection therewith authorized by law.

By the Commission.

[SEAL] ORVAL L. DUBOIS,
Secretary.

[F. R. Doc. 44–19799; Filed, Dec. 30, 1944; 9:59 a. m.]

[File No. 70–1005]

NORTHERN STATES POWER CO. (MINN.) AND NORTHERN STATES POWER CO. (DEL.)

ORDER PERMITTING JOINT DECLARATION TO BECOME EFFECTIVE

At a regular session of the Securities and Exchange Commission, held at its office in the City of Philadelphia, Pa., on the 28th day of December 1944.

Northern States Power Company (Delaware), a registered holding company, and its subsidiary, Northern States Power Company (Minnesota), also a registered holding company, having filed a joint declaration and amendment thereto pursuant to section 12 (b) of the Public Utility Holding Company Act of 1935 and Rule U-45 of the general rules and regulations promulgated thereunder, regarding a proposal to postpone until June 30, 1945 the payment of $1,267,384.00, the balance of the instalments due through 1944 on the principal of an open account indebtedness (now in the amount of $7,530,852.08) owing by Northern States Power Company (Delaware) to the Northern States Power Company (Minnesota); and

It appearing from said declaration that a plan, as amended, has been filed by Northern States Power Company (Delaware) pursuant to section 11 (e) of said act for its liquidation and dissolution, which plan, the proceedings on which are still pending, provides for the disposition of said indebtedness primarily by the surrender to Northern States Power Company (Minnesota) of certain shares of the common stock of the last mentioned company (all of which is owned by Northern States Power Company (Delaware)) and for a distribution of the remaining shares of the common stock of Northern States Power Company (Minnesota) among the stockholders of Northern States Power Company (Delaware), and it appearing that a reduction in the indebtedness would necessitate an alteration in the allocations proposed by the said plan and serve no useful purpose; and

Northern States Power Company (Minnesota) having agreed in said declaration that, pending the consummation of the plan, as amended and until June 30, 1945, or the date of such consummation (whichever shall be earlier), it will continue to segregate on its books $1,267,384.00 of its earned surplus as not being available for the declaration of dividends on its common stock; and declarants having further requested that Northern States Power Company (Minnesota) be permitted to waive all interest due on said indebtedness for the period from December 31, 1944 to June 30, 1945; and

Said joint declaration having been duly filed on November 30, 1944 and an amendment thereto having been filed on December 13, 1944, and notice of said filing having been duly given in the manner and form prescribed by Rule U-23 under said act and the Commission not having received a request for a hearing with respect to said declaration within the period specified within such notice, or otherwise, and not having ordered a hearing thereon; and

The Commission finding that all applicable statutory requirements are satisfied and deeming it appropriate in the public interest and in the interest of investors and consumers to permit said declaration to become effective;

It is hereby ordered, Pursuant to Rule U-23 and the applicable provisions of said act and subject to the terms and conditions prescribed in Rule U-24 and to the agreement with respect to the segregation of earned surplus by Northern States Power Company (Minnesota) set forth in said joint declaration, that the said declaration be and the same is hereby permitted to become effective forthwith: *Provided, however*, That nothing contained in this order shall be construed as constituting a determination by this Commission as to the propriety of the disposition of the open account indebtedness as proposed in the aforementioned plan.

By the Commission.

[SEAL] ORVAL L. DUBOIS,
Secretary.

[F. R. Doc. 44–19798; Filed, Dec. 30, 1944; 9:59 a. m.]

[File No. 59–17, 59–11, 54–25]

UNITED LIGHT AND POWER CO., ET AL.

NOTICE OF FILING AND ORDER RECONVENING HEARING

At a regular session of the Securities and Exchange Commission held at its office in the City of Philadelphia, Pa., on the 28th day of December, A. D. 1944.

In the matter of The United Light and Power Company, The United Light and Railways Company, American Light & Traction Company, Continental Gas & Electric Corporation, United American Company, and Iowa-Nebraska Light and Power Company, Respondents, File No. 59–17; The United Light and Power Company and Its Subsidiary Companies, Respondents, File No. 59–11; The United Light and Power Company, Applicant, File No. 54–25.

The United Light and Railways Company ("Railways"), a registered holding company, and its subsidiary holding company, American Light & Traction Company ("Traction"), having heretofore filed applications and declarations, designated "Application No. 21", pursuant to sections 11 (b) (1), 11 (b) (2), 11 (e) and any other applicable sections of the Public Utility Holding Company Act of 1935 and the rules thereunder, with respect to the payment to preferred stockholders of Traction of cash in an amount equal to the par value of $25 per share, plus unpaid and accrued dividends, upon surrender of their shares, such payment being stated by Traction to be the amount to which the preferred stockholders are entitled under the charter upon voluntary or involuntary liquidation or dissolution and the transaction being described as the first step in a program for the liquidation and dissolution of Traction; said Application No. 21 having described certain "preliminary transactions" affecting subsidiaries of Traction (including the recapitalization and the refunding of the bonds and preferred stock of Milwaukee Gas Light Company ("Milwaukee Gas") and Madison Gas and Electric Company ("Madison Gas") and the organization of a new company to construct, own and operate a natural gas pipeline to furnish natural gas to Traction's subsidiaries) which were contemplated by Traction and Railways as preliminary to the liquidation and dissolution of Traction and said Application No. 21 having stated that such transactions were to be completed, or satisfactory arrangements made for their completion, prior to a distribution of the common stocks of Traction's subsidiaries to Traction's common stockholders;

A notice of filing and order for hearing on Application No. 21 having been issued

on November 20, 1944 (Holding Company Act Release No. 5441); said notice and order having stated as one of the issues to be considered at the hearing "whether and to what extent, if any, it is necessary and appropriate that the proposed 'preliminary transactions' . . . including the recapitalization of Milwaukee Gas and Madison Gas and the organization of a new company to construct, own and operate a natural gas pipeline to furnish natural gas to Milwaukee Gas, Madison Gas and Michigan Consolidated, be accomplished prior to and in advance of the liquidation and dissolution of Traction;" and

Hearings having been held on December 14 and 15, 1944 with respect to said Application No. 21 and having been adjourned subject to call of the trial examiner or of the Commission; and

Railways and Traction having on December 22, 1944 filed "Amended Application No. 21" in which all reference to the recapitalization, and the refunding of the bonds and preferred stock, of Milwaukee Gas and Madison Gas, the organization of a new company to construct, own and operate a pipeline and the other transactions described in Application No. 21 and summarized in our notice and order of November 20, 1944, as being "preliminary to the liquidation and dissolution of Traction" is deleted; and said Amended Application No. 21 stating that the consummation of these transactions is not a condition precedent to the complete liquidation of Traction and that it is applicants' intention to distribute the common stocks of Traction's subsidiaries to its common stockholders as soon as practicable, whether or not such transactions have been completed;

It appearing to the Commission that it is appropriate in the public interest and in the interest of investors and consumers that the hearings heretofore held upon Application No. 21 and adjourned subject to call of the examiner or of the Commission, be reconvened for the purpose of completing the evidence in respect of the transactions proposed in Amended Application No. 21, namely, the payment to the preferred stockholders of Traction of cash in an amount equal to the par value of $25 per share, plus unpaid and accrued dividends, and the borrowing by Traction of $4,750,000 from commercial banking institutions; and it further appearing to the Commission that the trial examiner heretofore designated to preside is now engaged in other matters and accordingly is unable to preside in this proceeding;

It further appearing to the Commission to be appropriate in the public interest and in the interest of investors and consumers, and in the interests of orderly procedure at the reconvened hearing, to restate the issues presented by Amended Application No. 21 and to which particular attention will be directed at the reconvened hearing.

It is therefore ordered, That the hearings in the above-entitled matter be reconvened on January 10, 1945, at 10:00 a. m. e. w. t. at the offices of the Securities and Exchange Commission, 18th and Locust Streets, Philadelphia, Pennsylvania, in such room as the hearing room clerk in room 318 will at that time advise. All persons desiring to be heard, or otherwise wishing to participate in the proceedings and who have not heretofore noted their appearance in the proceeding, should notify the Commission in the manner provided by its rules of practice, Rule XVII, on or before January 8, 1945.

It is further ordered, That Henry C. Lank, or any officer or officers of the Commission designated by it for that purpose shall preside at the hearing in such matter. The officer so designated to preside at such hearing is hereby authorized to exercise all the powers granted to the Commission under section 18 (c) of said act and to a trial examiner under the Commission's rules of practice.

It is further ordered, That without limiting the scope of the issues presented by said Amended Application No. 21 particular attention will be directed at the reconvened hearing to the following matters and questions:

1. Whether the plan, as submitted or as hereafter modified, is necessary to effectuate the provisions of section 11 (b) of the act and is fair and equitable to the persons affected thereby.

2. Whether the proposed payment to the holders of Traction's outstanding publicly held preferred stock of cash in an amount equal to the par value of such stock and unpaid and accrued dividends thereon, is fair and equitable to the preferred stockholders and is necessary to effectuate the provisions of section 11 (b) of the act and to comply with the Commission's order of August 5, 1941.

3. Whether the proposed payment of cash to Railways on account of the preferred stock of Traction held by it is fair and equitable to the common stockholders of Traction, and is otherwise in compliance with the statutory standards.

4. Whether the terms and conditions of the proposed bank loan in the amount of $4,750,000 comply with the applicable provisions of the act.

5. What, if any, terms and conditions should be prescribed, in the public interest or for the protection of investors or consumers, with respect to the proposed payment to the preferred stockholders of Traction or the bank loan to Traction.

6. Whether the fees and expenses to be paid in connection with the proposed payment to Traction's preferred stockholders and the bank loan to Traction are for necessary services and are reasonable in amount.

7. Whether, in the event that the Commission shall approve such plan as filed or as modified, the Commission shall approve such plan for purposes of section 11 (d) of the act (as well as section 11 (e)) so as to permit the Commission of its own motion and irrespective of any request therefor on the part of Railways or Traction, to apply to a court for the enforcement of such plan pursuant to section 11 (d).

8. Whether, in the event that the Commission shall not approve such plan as filed or as modified, the Commission shall itself propose and approve a plan for purposes of section 11 (d) or shall approve for purposes of section 11 (d) any plan that may be proposed by any person having a bona fide interest in the reorganization.

9. Generally, whether, in any respect, the proposed payment to the preferred stockholders of Traction or the bank loan to Traction are detrimental to the public interest or to the interest of investors or consumers or will tend to circumvent any provisions of the act or the rules, regulations or orders promulgated thereunder.

It is further ordered, That notice of this reconvened hearing be given to Railways and Traction and to all other persons; said notice to be given to Railways and Traction, to the Michigan Public Service Commission, to the Wisconsin Public Service Commission, to the Federal Power Commission and to the cities of Detroit, Ann Arbor, Grand Rapids and Muskegon, Michigan and Madison and Milwaukee, Wisconsin by registered mail and to all other persons by general release of this Commission which shall be distributed to the press and mailed to the mailing list for releases issued under the Public Utility Holding Company Act of 1935 and by publication in the FEDERAL REGISTER.

By the Commission.

[SEAL] ORVAL L. DUBOIS,
Secretary.

[F. R. Doc. 44-19797; Filed, Dec. 30, 1944; 9:59 a. m.]

[File No. 70-1001]

MISSISSIPPI POWER CO.

ORDER PERMITTING DECLARATION TO BECOME EFFECTIVE

At a regular session of the Securities and Exchange Commission, held at its office in the City of Philadelphia, Pa., on the 28th day of December, A. D. 1944.

Mississippi Power Company ("Mississippi"), a subsidiary of The Commonwealth & Southern Corporation, a registered holding company, having filed a declaration pursuant to section 12 (c) of the Public Utility Holding Company Act of 1935 and Rule U-42 thereunder, with respect to the redemption, by the use of cash in its treasury, of all of the 18,246 outstanding shares of its $7 preferred stock ($100 par value), at the redemption price of $110 per share plus accrued dividends to the date of redemption, in accordance with the company's charter and by-law provisions; and public hearings having been held upon such declaration after appropriate notice, and the Commission having considered the record and having made and filed its findings and opinion herein.

It is ordered, That said declaration be, and hereby is, permitted to become effective forthwith, subject to the terms and conditions contained in Rule U-24 and to the following condition:

Mississippi shall not declare or pay any dividends on its common stock (other than dividends payable in common stock) or make any distribution of assets to holders of common stock by pur-

chase of shares or otherwise, in an amount which, when added to the aggregate of all such dividends and distributions subsequent to December 31, 1944, would exceed 75% of the net income of the company earned subsequent to December 31, 1944, available for the payment of dividends on the common stock if, at the time of the declaration of any such dividend, or the making of any such distribution, the aggregate of the par value of, or stated capital represented by, the outstanding shares of common stock of the company and of the surplus of the company would be less than an amount equal to 25% of the total capitalization and surplus of the company. For the purpose of this condition the terms "net income", "total capitalization", and "surplus", shall be as defined in Item 6 of section 1 of the declaration, File No. 70-1001.

By the Commission.

[SEAL] ORVAL L. DUBOIS, *Secretary.*

[F. R. Doc. 44-19862; Filed, Dec. 30, 1944; 2:39 p. m.]

[File Nos. 54-67, 59-64]

PEOPLES LIGHT AND POWER CO., ET AL.

ORDER APPROVING APPLICATIONS AND PERMITTING DECLARATIONS TO BECOME EFFECTIVE

In the matter of Peoples Light and Power Company and subsidiary companies, Applicants, File No. 54-67; Peoples Light and Power Company, California Public Service Company, Texas Public Service Company, Texas Public Service Farm Company, and West Coast Power Company; Respondents, File No. 59-64.

At a regular session of the Securities and Exchange Commission held at its office in the City of Philadelphia, Pa., on the 28th day of December, A. D. 1944.

The Commission having, on March 9, 1943 instituted proceedings under sections 11 (b) (1) and 11 (b) (2) of the Public Utility Holding Company Act of 1935 (the "act") involving Peoples Light and Power Company ("Peoples"), a registered holding company, and its subsidiaries; and

Peoples and one of its subsidiaries, California Public Service Company ("California"), having filed declarations and applications pursuant to the Act with respect to: (1) the sale by California to California Oregon Power Company of all of California's electric properties situated at Alturas and vicinity in Modoc County, California and at Lakeview and vicinity in Lake County, Oregon and certain related assets, (2) the sale by California to Pacific Gas & Electric Company of all of California's electric properties situated at Fort Bragg, Willits and certain other communities in Mendocino County, California and of California's water properties situated at Willits, California, together with certain related assets, (3) the acquisition by California of 14,000 shares of 6% Cumulative First Preferred Stock of Pacific Gas & Electric Company, (4) the sale by California to Provident Mutual Life Insurance Company of Philadelphia of said 14,000 shares of preferred stock of Pacific Gas & Electric Company, and (5) the distribution by California (after payment of its debts) of its remaining assets to Peoples and the dissolution of California: such declarations and applications being represented to be part of a plan heretofore filed by Peoples pursuant to section 11 (e) of the act; and

The Commission having ordered that the proceedings with respect to the application heretofore filed by Peoples pursuant to section 11 (e) of the act and the proceedings instituted pursuant to sections 11 (b) (1) and 11 (b) (2) thereof be consolidated; and

A public hearing having been held after appropriate notice, and the Commission having considered the record and having made and filed its findings and opinion herein; and

The applicants and declarants having requested that the order of the Commission include an order under the act conforming with section 373 (a) of the Internal Revenue Code, as amended, and contain the findings therein specified; and

The Commission having found that the foregoing proposed transactions are necessary to effectuate the provisions of section 11 (b) of said act, and are fair and equitable to the persons affected thereby;

It is ordered, That said applications and declarations be and the same hereby are granted and permitted to become effective, subject to the terms and conditions prescribed in Rule U-24.

It is further ordered, That (a) the sale by California of all its property and assets, real and personal, constituting its system and business of purchasing, distributing and selling electric energy in the cities of Fort Bragg and Willits, California and certain other communities in Mendocino County, California, and its system of distributing and selling water in said City of Willits, as more fully specified and itemized in the sales agreement with Pacific Gas & Electric Company dated September 22, 1944, a copy of which was filed with this Commission on September 26, 1944 and made a part hereof by reference, (b) the sale by California of all its property and assets, real and personal, constituting its system and business of producing, purchasing, distributing and selling electric energy in the town of Alturas and adjacent communities in Modoc County, California and the town of Lakeview, and adjacent communities in Lake County, Oregon, as more fully specified and itemized in the sales agreement with California Oregon Power Company dated September 25, 1944, a copy of which was filed with this Commission on September 26, 1944 and made a part hereof by reference and (c) the sale and transfer by California of the 14,000 shares of 6% Cumulative First Preferred Stock of Pacific Gas & Electric Company of $25 par value, represented by 140 certificates for 100 shares each, to Provident Mutual Life Insurance Company of Philadelphia, are hereby found necessary or appropriate to effectuate the provisions of section 11 (b) of the Public Utility Holding Company Act of 1935.

It is further ordered, That jurisdiction be and hereby is reserved to consider all matters relating to these consolidated proceedings not disposed of by this order, to entertain such further proceedings, to make such further and supplemental findings and to take such additional and further action as may be found by the Commission to be appropriate in the premises in connection with the consummation of said amended plan and related and incidental transactions.

By the Commission.

[SEAL] ORVAL L. DUBOIS, *Secretary.*

[F. R. Doc. 44-19861; Filed, Dec. 30, 1944; 2:39 p. m.]

[File No. 70-1004]

NORTHERN STATES POWER CO. (MINNESOTA)

ORDER GRANTING APPLICATION

At a regular session of the Securities and Exchange Commission held at its office in the City of Philadelphia, Pa., on the 29th day of December 1944.

Northern States Power Company (Minnesota), a registered holding company and a subsidiary of Northern States Power Company (Delaware), also a registered holding company, having filed an application pursuant to sections 9 and 10 of the Public Utility Holding Company Act of 1935 regarding its proposal to acquire from Helene E. Schultz, Irene S. Anderson and Maxine S. Luse, being all the heirs at law of Alfred R. Schultz, deceased, all of the property used for the distribution of electric service and owned and operated by the said Alfred R. Schultz, individually, during his lifetime under the name and style of the Afton Power Company for a consideration of $75,000 in cash with adjustments as of January 2, 1945, the date of closing, for unbilled electric energy and capital expenditures since August 30, 1944 less unpaid personal property taxes and assessments; the property to be acquired consisting of the electric distribution facilities used in delivering electric service to the inhabitants of the Village of Afton, the unincorporated communities of Lakeland, Lake St. Croix Beach, St. Mary's Point and adjacent territory, including rural customers, all located in the County of Washington, State of Minnesota, and said property also including all meters and transformers used in connection with the aforesaid facilities, franchises, permits, right of way privileges, contracts, and lists of customers held or used in connection with the maintenance and operation of said facilities; and

Said application having been filed on November 29, 1944 and notice of said filing having been duly given in the form and manner prescribed by Rule U-23 to said application, and the Commission not having received a request for a hearing with respect to said application within the period prescribed in said

notice, or otherwise, and not having ordered a hearing thereon; and

The Commission finding that all applicable statutory requirements are satisfied, and deeming it appropriate in the public interest and for the protection of investors and consumers to grant said application;

It is hereby ordered, Pursuant to Rule U-23 and the applicable provisions of the act and subject to the terms and conditions prescribed in Rule U-24, that the aforesaid application be and the same hereby is granted forthwith.

By the Commission.

[SEAL] ORVAL L. DUBOIS, *Secretary.*

[F. R. Doc. 44-19863; Filed, Dec. 30, 1944; 2:39 p. m.]

[File No. 43-160]

COLUMBIA GAS & ELECTRIC CORP.

ORDER GRANTING APPLICATION

At a regular session of the Securities and Exchange Commission, held at its office in the City of Philadelphia, Pennsylvania, on the 29th day of December 1944.

The Commission by order dated January 25, 1939 having permitted a declaration by Columbia Gas & Electric Corporation ("Columbia Gas"), a registered holding company and a subsidiary of The United Corporation, also a registered holding company, to become effective regarding the reduction of the common capital stock account of Columbia Gas from $194,349,003.62 to $12,304,-282, so as to create a "Special Capital Surplus" of $182,044,723.62, and freezing for certain specified purposes, the balance in its surplus account as of December 31, 1937, in the amount of $13,261,-609.45 in an account designated "Surplus Prior to January 1, 1938" and said order having provided, in part, that—

3. * * * unless the time be extended by application to this Commission and order thereon, balances remaining in "Special Capital Surplus" and "Surplus Prior to January 1, 1938" on December 31, 1942, shall be restored to common capital stock account as of the date last mentioned;

and Columbia Gas having filed an application for an extension to December 31, 1945 of the date, heretofore extended by Orders of this Commission from December 31, 1942 to December 31, 1943, and subsequently to December 31, 1944 (Holding Company Act Releases Nos. 4036 and 4795), on which the balances remaining in its accounts designated "Special Capital Surplus" and "Surplus Prior to January 1, 1938" must be restored to the common capital stock account of the corporation; and

Columbia Gas having made various adjustments and deductions to its surplus accounts, leaving a balance remaining as of October 31, 1944 of $89,145,175.30 in "Special Capital Surplus" and no amount remaining in "Surplus Prior to January 1, 1938"; and having filed a plan with respect to the disposition of certain of its investments, changes in its capital structure, and other matters related thereto which Columbia Gas indicates will necessitate a determination of the amount of "Special Capital Surplus" that is to be returned to common capital stock account; and

Said application having been filed December 9, 1944, and an acceleration of the effective date having been requested, and notice of said filing having been duly given in the form and manner prescribed in Rule U-23, promulgated pursuant to said act; and the Commission not having received a request for hearing with respect to said application within the period prescribed in said notice, or otherwise, and not having ordered a hearing thereon; and

The Commission finding that it is not detrimental to the public interest or to the interests of investors or consumers to grant the requested extension;

It is hereby ordered, Pursuant to Rule U-23 and the applicable provisions of said act, and subject to the terms and conditions prescribed in Rule U-24, that the aforesaid application be, and the same is hereby, granted.

It is further ordered, That nothing herein contained is to be construed as a waiver or modification of any of the other terms and conditions contained in our orders of January 25, 1939, December 30, 1942 and December 28, 1943 entered in this matter.

By the Commission.

[SEAL] ORVAL L. DUBOIS, *Secretary.*

[F. R. Doc. 45-1; Filed, Jan. 1, 1945; 9:43 a. m.]

[File No. 70-1003]

MASSACHUSETTS UTILITIES ASSOCIATES

ORDER PERMITTING DECLARATION TO BECOME EFFECTIVE

At a regular session of the Securities and Exchange Commission held at its office in the City of Philadelphia, Pa., on the 29th day of December, A.D. 1944.

Massachusetts Utilities Associates ("MUA"), a voluntary association created pursuant to an agreement and declaration of trust under the laws of the Commonwealth of Massachusetts, and a non-registered subsidiary holding company of New England Power Association, a registered holding company, has filed a declaration pursuant to the Public Utility Holding Company Act of 1935 and the rules and regulations promulgated thereunder with respect to the issuance of a 2¼% unsecured note in the principal amount of $3,000,000 dated February 9, 1945 and due February 9, 1948 payable to The First National Bank of Boston, to redeem a 2½% unsecured note dated February 9, 1942 and due February 9, 1945 in the principal amount of $3,000,000 held by said The First National Bank of Boston (See Massachusetts Utilities Associates, 10 S.E.C. 1114 (1942)). The note to be issued provides that interest will be payable monthly at the rate of 2¼% per annum, that all or any part of the principal amount may be paid at the election of MUA at any time upon not less than thirty days' prior written notice, and that the aggregate of the indebtedness of MUA and its subsidiaries, except taxes and accounts payable incurred in the ordinary course of business and except indebtedness of subsidiaries to MUA or another subsidiary of MUA shall at no time exceed $7,000,000, and that the aggregate of the indebtedness of such subsidiaries, except taxes and accounts payable incurred in the ordinary course of business and except indebtedness to MUA or another subsidiary of MUA shall at no time exceed $1,000,000.

The declaration states that incidental services in connection with the issuance of a note are to be performed by New England Power Service Company, and affiliated service company, at the actual cost thereof, estimated not to exceed $500. The declaration also states that MUA agrees to the imposition of the condition regarding the restriction of dividends hereinafter ordered imposed.

Said declaration having been filed on November 29, 1944 and notice of said filing having been given in the manner and form prescribed by Rule U-23 under said act, and the Commission not having received a request for hearing with respect to said declaration within the period specified in said notice, or otherwise, and not having ordered a hearing thereon; and

The Commission deeming it appropriate in the public interest and in the interest of investors and consumers to permit said declaration to become effective and finding with respect to said declaration under section 7 of said act that the requirements of section 7 (c) of said act are satisfied and that no adverse findings are necessary under section 7 (d) of said act:

It is hereby ordered, Pursuant to Rule U-23 and the applicable provisions of the act and subject to the terms and conditions prescribed in Rule U-24, and the further condition hereinafter imposed, that said declaration be permitted to become effective.

It is further ordered, That so long as the proposed note, or any part thereof is outstanding, MUA shall not, without further order of the Commission, declare or pay any dividends on its common shares.

By the Commission.

[SEAL] ORVAL L. DUBOIS, *Secretary.*

[F. R. Doc. 45-4; Filed, January 1, 1945; 9:43 a. m.]

[File No. 70-556]

CALIFORNIA OREGON POWER CO. AND STANDARD GAS AND ELECTRIC CO.

ORDER AMENDING ORDER GRANTING APPLICATION AND DECLARATION TO BECOME EFFECTIVE

At a regular session of the Securities and Exchange Commission, held at its office in the City of Philadelphia, Pa., on the 28th day of December 1944.

The Commission having issued an order in the above-styled and numbered proceedings on August 7, 1942, granting and permitting to become effective the

application and declaration, as amended, of The California Oregon Power Company and Standard Gas and Electric Company, a registered holding company and parent of The California Oregon Power Company, filed in said proceedings, subject to the condition, among others, that no dividends be paid by The California Oregon Power Company other than out of earnings subsequent to April 30, 1942, except an aggregate of $300,000 on its preferred stock; and

The Commission having on October 19, 1944, issued an order granting an application, as amended (File No. 70-971), of The California Oregon Power Company for exemption from the provisions of section 6 (a) of the Public Utility Holding Company Act of 1935 with respect to the issuance and sale of $13,500,000 principal amount of First Mortgage Bonds, Series due November 1, 1974, to be secured by a First Mortgage and Deed of Trust; and

The Commission in its findings and opinion (Holding Company Act Release No. 35-5360) accompanying said order of October 19, 1944, having found for the reasons stated therein that the aforesaid dividend restriction should be removed upon execution and delivery of the aforesaid first mortgage and deed of trust; and

It appearing that the aforesaid first mortgage and deed of trust, bearing date of November 1, 1944, was on the same date executed and delivered; and

It appearing to the Commission that the imposition of the aforesaid condition in its order of August 7, 1942, is no longer appropriate in the public interest or for the protection of investors or consumers;

It is hereby ordered, That the final paragraph of the aforesaid order of August 7, 1942, be and the same is hereby amended to read as follows:

It is ordered, That said application and declaration, as amended, be and the same are hereby granted and permitted to become effective forthwith, subject, however, to the terms and conditions set forth in Rule U-24 of this Commission, and upon the further conditions, (1) that there be credited at this time by The California Oregon Power Company the sum of $200,746 to the Capital Stock Discount and Expense Account by charging the same to capital surplus, and, (2) that a reserve be created on the books of said company to provide for Adjustments to Property Account by charging $1,850,000 to capital surplus and $780,000 to earned surplus; and (3) that until further order of this Commission no charges shall be made by said company to the balance remaining after giving effect to conditions numbered (1) and (2) above in the capital and reduction surplus accounts other than to make such adjustments as may be ordered by a regulatory Commission having jurisdiction in the premises.

By the Commission.

[SEAL] ORVAL L. DUBOIS,
Secretary.

[F. R. Doc. 45-2; Filed, Jan. 1, 1945; 9:44 a .m.]

UNITED STATES COAST GUARD.

APPROVAL OF EQUIPMENT

By virtue of the authority vested in me by R. S. 4405, 4417a, 4426, 4481, 4488, and 4491, as amended, 49 Stat. 1544 (46 U.S.C. 375, 391a, 404, 474, 481, 489, 367), and Executive Order 9083, dated February 28, 1942 (3 CFR, Cum Supp.), the following approval of equipment is prescribed:

LIFEBOATS

28′ x 9′ x 3′ 11½″ aluminum alloy motor-propelled lifeboat (54-person peacetime capacity, 40-person wartime capacity) (Construction & Arrangement Dwg. No. 2810-1, dated 24 March, 1944, alteration dated 30 November, 1944), submitted by Welin Davit and Boat Corp., Perth Amboy, New Jersey.

28′ x 9′ x 3′ 11½″ aluminum alloy oar-propelled lifeboat (59-person peacetime capacity, 44-person wartime capacity) (Construction and Arrangement Dwg. No. 2810-3, dated 20 March, 1944, alteration dated 30 November, 1944), submitted by Welin Davit and Boat Corp., Perth Amboy, New Jersey.

22′ x 6.8′ x 2.8′ metallic oar-propelled lifeboat (25-person peacetime capacity, 17-person wartime capacity) (General Arrangement Dwg. No. G-348, dated 12 September, 1944), submitted by C. C. Galbraith & Son, Inc., 99 Park Place, New York, N. Y.

Dated: December 30, 1944.

L. T. CHALKER,
Rear Admiral, U. S. C. G.,
Acting Commandant.

[F. R. Doc. 45-5 Filed, Jan. 1, 1945; 10:29 a. m.]

WAR FOOD ADMINISTRATION.

Office of Distribution.

WAGES IN SUGAR BEET INDUSTRY

NOTICE OF HEARINGS AND DESIGNATION OF PRESIDING OFFICERS

Pursuant to the authority contained in subsections (b) and (d) of section 301 and section 511 of the Sugar Act of 1937 (Public, No. 414, 75th Congress), as amended, and Executive Order No. 9322, issued March 26, 1943, as amended by Executive Order No. 9334, issued April 19, 1943, notice is hereby given that public hearings will be held as follows:

At Berkeley, California, in the Farm Credit Administration Building, on January 8, 1945, at 9:30 a. m.; at Salt Lake City, Utah, in the Newhouse Hotel, on January 10, 1945, at 9:30 a. m.; at Greeley, Colorado, in the Camfield Hotel, on January 12, 1945, at 9:30 a. m.; at Billings, Montana, in the Commercial Club Building, on January 15, 1945, at 9:30 a. m.; at Fargo, North Dakota, in the Cass County Court House, on January 17, 1945, at 9:30 a. m.; and at Lansing, Michigan, in the Veterans' Memorial Building, 213 S. Capitol Avenue, on January 19, 1945, at 9:30 a. m.

The purpose of such hearings is to receive evidence likely to be of assistance to the War Food Administrator in determining (1), pursuant to the provisions of section 301 (b) of the said act, fair and reasonable wages for persons employed in the production, cultivation or harvesting of the 1945 crop of sugar beets on farms with respect to which applications for payments under the said act are made, and (2), pursuant to the provisions of section 301 (d) of the said act, fair and reasonable prices for the 1945 crop of sugar beets to be paid under either purchase or toll agreements, by processors who, as producers, apply for payments under the said act, and to receive evidence likely to be of assistance to the War Food Administrator in making recommendations, pursuant to the provisions of section 511 of the said act, with respect to the terms and conditions of contracts between producers and processors of sugar beets and with respect to the terms and conditions of contracts between laborers and producers of sugar beets.

Joshua Bernhardt, C. M. Nicholson, C. R. Oviatt and H. H. Simpson are hereby designated as presiding officers to conduct, either jointly or severally, the foregoing hearings.

Issued this 30th day of December 1944.

GROVER B. HILL,
Acting War Food Administrator.

[F. R. Doc. 44-19869; Filed, Dec. 30, 1944; 3:29 p. m.]

LOWELL-LAWRENCE, MASS., MILK MARKETING AREA

NOTICE OF REPORT AND OPPORTUNITY TO FILE WRITTEN EXCEPTIONS WITH RESPECT TO PROPOSED MARKETING AGREEMENT AND TO PROPOSED AMENDMENT TO ORDER

Pursuant to § 900.12 (a) of the rules of practice and procedure (7 CFR, Cum. Supp. 900.1-900.17; 7 F.R. 3350; 8 F.R. 2815), Food Distribution Administration, War Food Administration, notice is hereby given of the filing with the hearing clerk of this report of the Director of Food Distribution, with respect to a marketing agreement and to amendment of the order, as amended, regulating the handling of milk in the Lowell-Lawrence, Massachusetts, marketing area. Interested parties may file exceptions to this report with the Hearing Clerk, Room 1331, Department of Agriculture, Washington, D. C., not later than the close of business on the 20th day after publication of this notice in the FEDERAL REGISTER.

The proceeding was initiated by the Food Distribution Administration (now Office of Distribution) as a result of a petition filed by the New England Milk Producers Association for a public hearing to receive evidence on a proposal to increase the price for Class I milk. The hearing notice also included suggested amendments of the Dairy and Poultry Branch, Office of Distribution. It was concluded from consideration of the proposal submitted that a hearing should be held and a hearing was held at Andover, Massachusetts, on September 25, following issuance of notice on September 16, 1943.

A second hearing was held in response to an additional petition filed by the New England Milk Producers Association on proposals to revise classification provisions and increase Class I and Class II

prices for the 20–40 mileage zone. The hearing notice included proposals by the Branch to revise accounting and classification provisions. This hearing was held at Andover, Massachusetts on August 1, 1944 following the issuance of notice on July 22.

The issues developed at these hearings concern (1) an increase in the Class I price (2) elimination of price quotations for casein and animal feed skim milk powder from the Class II price formula; (3) revision of the so-called transfer provisions, including elimination of the present optional features; (4) revision from 33.48 to 33.0 of the factor in the Class II formula for converting the price per 40-quart can of cream of 40 percent butterfat content to milk equivalent; (5) revision of the section on application of provisions to exempt from the full effect of the order the handling of milk by handlers whose only disposition of milk in the marketing area is Class II milk, (6) provision for computation of the individual handler pools with milk included which the handler caused to be delivered direct from producers' farms to the plant of another handler, (7) the need for an emergency milk provision in this order, (8) the need for clarifying the order on classification of a handler's milk if he reports no Class II milk and (9) the adoption of certain administrative changes.

With respect to these issues, it is concluded that the following changes should be made:

1. The skim value in the Class II price formula should be increased by the elimination of price quotations for casein from the computation. Such quotations are now a part of the formula during April, May, and June only. The result will be to base the formula on skim milk powder prices throughout the year.

For several years the Class II price in this market has been kept closely related to Class II values in the Boston market. The latter market handles a large proportion of all Class II milk in the New England States, and has demonstrated an ability to manufacture the Class II skim milk into such concentrated products as cottage cheese, skim milk powder, casein, and condensed skim milk, and return values to producers based on prices reported in the New York market for casein and skim milk powder. Although the small markets secondary to Boston, such as Lowell-Lawrence, seem to have never had a sufficient volume of Class II skim milk to warrant the relatively large investment of powder-making equipment, other outlets for fluid skim milk are present in or nearby city milk markets in the form of ice cream and cheese plants, candy manufacturers, bakeries, and other food-processing establishments, and such uses successfully compete with the skim milk powder market for supplies of fluid skim milk.

With respect to casein, however, there is no evidence of it ever having been made or of prospects for making it in this market. Casein prices are now low relative to skim milk powder prices. Therefore, removal of casein prices from the formula will eliminate an unnecessary depression of the Class II price during April, May, and June.

2. The section pertaining to application of provisions should be amended to exempt from all provisions of the order except the reporting requirements the handling of milk by a handler who handles no milk or skim milk which is disposed of as Class I milk in the marketing area. This change would make the order more flexible by not requiring its complete application to handlers in markets surrounding Lowell-Lawrence which are now able to dispose of their surplus milk by selling it for Class II purposes to handlers regularly operating in the marketing area. The New England Milk Producers Association which is a handler under the order operates a plant in the marketing area for the primary purpose of supplying other handlers with milk to supplement their own receipts from producers when such receipts are less than their total needs of Class I milk and to relieve other handlers of surplus milk. The Lowell - Lawrence marketing area is within 25 miles of such other markets as Nashua and Milford, New Hampshire, and Haverhill, Massachusetts. There is evidence that milk distributors in some of these surrounding markets would like to use the services of this handler in the Lowell-Lawrence marketing area which is already in the business of handling the surplus milk of several other handlers. It appears that such a practice will not be disadvantageous to the Lowell-Lawrence market so long as the regulations still apply completely to the handling of any class I milk from these sources which may be disposed of in the marketing area.

3. The request of the New England Milk Producers' Association for inclusion of milk in a handler's pool which he causes to be delivered to the plant of another handler directly from the producer's farm should be adopted in the manner which will not recognize the practice in the case of milk distributors whose principal operations are in markets other than the Lowell-Lawrence marketing area and will not limit it to milk sold to a cooperative association. This arrangement will permit the handler who now performs the service of relieving other handlers of their surplus milk to perform such service by receiving the milk of producers of such other handlers directly at its plant to enable savings in plant handling costs and inter-plant transportation.

The practice should not be allowed with respect to the producers of milk distributors in other markets because the result would be to allow a handler in Lowell-Lawrence to receive milk direct from producers' farms without the price and payment provisions of the order being applied to such milk. Even though the handler in the marketing area who might receive milk in this manner from distributors in other markets would use it all as Class II and thereby not result in unpriced Class I milk in the marketing area, it is considered inadequate protection to producers to allow any handler to receive milk in the marketing area directly from producers' farms if supervision of the handling of such milk does not extend farther than classification.

4. The order should clearly specify that all of the handler's milk should be classified as Class I milk if he does not report any Class II milk. The order now implies that all milk is Class I milk until the handler can prove that it was used in such a way that it should be Class II. From this implication the market administrator in verifying the information submitted by handlers in their reports has placed major emphasis on their finding clear evidence to support the handler's claim of Class II use. In cases where no Class II milk has been reported, exhaustive audits have not been made to determine whether milk reported as Class I should be reclassified as Class II. To remove any doubt of this implication an additional paragraph is needed in the basis of classification which will specifically provide for classification as Class I of any milk not reported as Class II.

5. Provision should be made for exemption from the order of milk that may be shipped in from beyond the New England States and New York State. Milk is not usually shipped to a market from distances beyond the outer limit of its normal milkshed unless regular supplies are insufficient to meet total Class I demand. Fluid milk is so bulky and perishable and the shipping cost is so great that the milk will be more costly than milk from regular sources. For this reason, it is unnecessary to apply the order to such milk from the standpoint of protecting the regular milk supply from unfair price competition. Unless the order does exempt such so-called emergency supplies, it will be necessary to apply it to the milk which may occasionally be shipped to the market from distant sources in times of local supply shortage. Such application would be extremely awkward, unnecessary, and result in imposition of regulations designed for one marketing situation on a marketing situation much different in character.

6. The present provisions permitting the handler to transfer producers from his plant serving a market other than Lowell-Lawrence to his Lowell-Lawrence plant without having the milk of such producers included in his Lowell-Lawrence price computations should be eliminated. The provisions have been rarely used during the last year and are an arrangement originally designed to accommodate one handler who has separate plants in several markets. The provisions appear to many interests in the trade to be a special privilege to this handler. Because the handler has not exercised an option that was offered, it seems desirable to eliminate the option.

7. Minor revisions should be made for administrative purposes. They include substituting the term "War Food Administrator" for the term "Secretary"; revision of the term "delivery period" to eliminate delivery periods of less than a calendar month in length; addition of a new paragraph to the section on application of provisions to exempt from regulation by this order any milk which is subject to the New York order; elimination

of the Class I price provided for milk sold in bulk by cooperative associations to other handlers; addition of one word (records) to the provision pertaining to verification of reports, and elimination of references to the Massachusetts Milk Control Board.

The following conclusions pertain to issues on which no changes are proposed:

1. No increase is proposed for the Class I price as changes in production costs are now reflected within the framework of the "hold the line" program announced in March 1943 by the Director of Economic Stabilization. Under this program returns to producers are adjusted by the dairy food payments. A separate proposal to change the 0–20 mile zone to 0–40 miles for the purpose of increasing both Class I and Class II prices in the 20–40 mile zone should not be adopted because the other markets in the zone in question have historically had Class I prices slightly lower than the Class I price for milk delivered in the Lowell-Lawrence marketing area and there is no evidence that the present differentials are draining supplies from Lowell-Lawrence toward any of the 20–40 mile zone markets.

2. With respect to the requested revision from 33.48 to 33.0 in the factor in the Class II formula for converting the price per 40-quart can of cream of 40 percent butterfat content to milk equivalent, the evidence in favor of the change is inconclusive. It is clear that a factor of 33 is in common use in the cream market for determining the price of cream on the open market, but it is not clear that the same factor is the closest approximation to the pounds of butterfat in a 40-quart can of cream of 40 percent butterfat content, the purpose for which it is generally understood that the factor is used. For this purpose, the evidence fails to show a more equitable factor than the present one of 33.48.

The following operating provisions of a proposed order amending the order, as amended, are recorded as the detailed means by which the changes recommended herein may be carried out. A proposed marketing agreement is not included in this report because the proposed amendments applicable to it would be the same as those set forth below with respect to the order, as amended.

Proposed amendment to the order as amended, regulating the handling of milk in the Lowell-Lawrence Massachusetts, marketing area.

1. Delete wherever they occur in all of the provisions hereof the term "Secretary" or "Secretary of Agriculture" and substitute therefor the term "War Food Administrator", and

Delete § 934.3 (a) (2) and substitute therefor the following:

(2) The term "War Food Administrator" means the War Food Administrator of the United States or any officer or employee of the United States who is, or who may hereafter be, authorized to exercise the powers or perform the duties, pursuant to the act, of the War Food Administrator.

2. Revise § 934.3 (a) (10) to read as follows:

The term "delivery period" means the current marketing period from the first to and including the last day of each month.

3. Revise paragraph (1) of § 934.5 (a) to read as follows:

(1) Milk or skim milk moved to another handler or to a plant subject to another order of the Secretary may be classified as reported by the seller or, if the seller submits no report, as reported by the buyer: *Provided,* That no greater quantity of such milk or skim milk from all handlers shall be classified as Class II milk than the total milk or skim milk utilized by the buyer as Class II milk, except that if such buyer is a cooperative association as determined pursuant to §934.11 (b) and sells milk or skim milk to another buyer, the milk may be classified in accordance with its utilization by such second buyer.

4. Add as subparagraph (3) to § 934.5 (a) the following:

(3) If a handler receiving milk from producers does not report any Class II milk in a delivery period and does not submit a revised report regarding classification of his milk within one month after the original report is filed, all the milk received by him from producers in such delivery period shall remain classified as Class I milk.

5. Delete paragraph (c) of § 934.5 and renumber paragraph (d) of the same section to (c).

6. Delete § 934.6 (a); renumber paragraphs (b), (c), (d) of the same section, and all references thereto in all sections of the order, to (a), (b) and (c), respectively.

7. Revise subparagraph (2) of § 934.6 (b) (renumbered (a)) to read as follows:

(2) For milk delivered from producers' farms to such handler's plant located beyond 20 miles of the City Halls in Lowell and Lawrence, but within 40 miles of the City Hall in Lowell or Lawrence, the price per hundredweight during each delivery period shall be the price effective pursuant to (1) of this paragraph, less 17 cents per hundredweight.

8. Revise subparagraph (4) of § 934.6 (b) (renumbered (a)) to read as follows:

(4) For the purpose of this paragraph, the milk which was disposed of during each delivery period by each handler as Class I milk from a handler's receiving plant located within 20 miles of the City Hall in Lowell or Lawrence shall be considered to have been, first, that milk which was received directly from producers' farms at such plant, and then that milk including skim milk and buttermilk which was shipped from the nearest receiving plant not located within 20 miles of the City Hall in Lowell or Lawrence.

9. In § 934.6 (b) (2) (formerly paragraph (c)) delete at the beginning of subpart (iii) the words "For all delivery periods except April, May, and June," capitalize the word "compute" of the same subpart, and delete subpart (iv).

10. In § 934.7 delete subparagraph (c) (5) and in subparagraph (e) (3) insert the word "records" before the word "operations."

11. In § 934.8, delete paragraph (c); renumber paragraph (d) to (c); renumber all references to § 934.8 (d) in other parts of the order to § 934.8 (c); and add additional paragraphs to § 934.8 as follows:

(d) *Outside milk.* The provisions hereof shall not apply to the handling of milk received from producers at receiving plants located outside the New England States and New York nor to the handling of milk which is subject to the provisions of the order regulating the handling of milk in the New York metropolitan marketing area (Order No. 27), issued by the Secretary of Agriculture effective as of September 1, 1938, as amended, or any order superseding or amending such order.

(e) *Milk caused to be delivered from producers to other handlers.* In case a handler who disposes of Class I milk in the marketing area purchases milk regularly from producers and causes all or part of such milk in any delivery period to be delivered directly from the producers' farms to the receiving plant of another handler, the milk shall be considered as received from producers by the first or purchasing handler at the plant to which such milk is regularly delivered by the producers, and as moved from the first handler to the second handler.

(f) *Handlers who dispose of no Class I milk in the marketing area.* In the case of a handler who handles no milk or skim milk which is sold, distributed, or disposed of as Class I milk in the marketing area, the provisions hereof shall not apply except that the handler shall, with respect to his total receipts and utilization of milk, make reports to the Market Administrator at such time and in such manner as the Market Administrator may require and allow verification of such reports by the Market Administrator.

12. In § 934.9 (a) delete subparagraphs (1) and (3); renumber subparagraphs (2) and (4) to (1) and (2) respectively; and renumber all references to said § 934.9 (a) (2) or (4) in other parts of the order to § 934.9 (a) (1) or (2) respectively.

13. In § 934.10 revise paragraph (d) to read as follows:

(d) *Receiving plant and freight differentials.* The payments to be made by handlers, pursuant to (a) of this section, for milk delivered by producers at a receiving plant located beyond 20 miles of the City Halls in Lowell and Lawrence but within 40 miles of the City Hall in Lowell or Lawrence shall be subject to a deduction of 17 cents per hundredweight, and for milk delivered by producers at a receiving plant located beyond 40 miles of the City Halls in Lowell and Lawrence shall be subject to a deduction of 13 cents plus the average of the lowest freight rates from the railroad shipping point for such handler's plant to Lowell and to Lawrence, according to the tariff currently approved by

the Interstate Commerce Commission for the transportation in carload lots of milk in 40-quart cans (considering 85 pounds of milk per 40-quart can).

14. In § 934.12 revise paragraph (a) to read as follows:

(a) *Payments by handlers.* As his pro rata share of the expense of administration hereof, each handler, except as set forth in § 934.8 (a), shall, on or before the 18th day after the end of each delivery period, pay to the market administrator 4 cents per hundredweight or such lesser amount as the market administrator shall determine to be sufficient, with respect to all milk received by him during such delivery period, from producers, from his own production, and with respect to milk or skim milk received from the type of handler described in § 934.8 (g).

15. Revise § 934.14 to read as follows:

§ 934.14 *Agents.* The War Food Administrator may, by designation in writing, name any officer or employee of the United States to act as his agent or representative in connection with any of the provisions hereof.

This report filed at Washington, D. C., this 30th day of December 1944.

C. W. KITCHEN,
Acting Director of Distribution.

[F. R. Doc. 45–11; Filed, Jan. 1, 1945; 11:27 a. m.]

OFFICE OF DEFENSE TRANSPORTATION.

[Supp. Order ODT 3, Rev. 433]

COMMON CARRIERS

COORDINATED OPERATIONS BETWEEN POINTS IN MINNESOTA AND SOUTH DAKOTA

Upon consideration of a plan for joint action filed with the Office of Defense Transportation by the persons named in Appendix 1 hereof to facilitate compliance with the requirements and purposes of General Order ODT 3, Revised, as amended (7 F.R. 5445, 6689, 7694; 8 F.R. 4660, 14582; 9 F.R. 2793, 3264, 3357, 6778), a copy of which plan is attached hereto as Appendix 2,[1] and

It appearing that the proposed coordination of operations is necessary in order to assure maximum utilization of the facilities, services, and equipment, and to conserve and providently utilize vital equipment, materials and supplies, of the carriers, and to provide for the prompt and continuous movement of necessary traffic, the attainment of which purposes is essential to the successful prosecution of the war, *It is hereby ordered*, That:

1. The plan for joint action above referred to is hereby approved and the carriers are directed to put the plan in operation forthwith, subject to the following provisions, which shall supersede any provisions of such plan that are in conflict therewith.

2. Each of the carriers forthwith shall file a copy of this order with the appropriate regulatory body or bodies having jurisdiction over any operations affected by this order, and likewise shall file, and publish in accordance with law, and continue in effect until further order, tariffs or supplements to filed tariffs, setting forth any changes in rates, charges, operations, rules, regulations, and practices of the carrier which may be necessary to accord with the provisions of this order and of such plan; and forthwith shall apply to such regulatory body or bodies for special permission for such tariffs or supplements to become effective on the shortest notice lawfully permissible, but not prior to the effective date of this order.

3. Whenever transportation service is performed by one carrier in lieu of service by another carrier, by reason of a diversion, exchange, pooling, or similar act made or performed pursuant to the plan for joint action hereby approved, the rates, charges, rules, and regulations governing such service shall be those that would have applied except for such diversion, exchange, pooling, or other act.

4. The provisions of this order shall not be so construed or applied as to require any carrier subject hereto to perform any service beyond its transportation capacity, or to authorize or require any act or omission which is in violation of any law or regulation, or to permit any carrier to alter its legal liability to any shipper. In the event that compliance with any term of this order, or effectuation of any provision of such plan, would conflict with, or would not be authorized under, the existing interstate or intrastate operating authority of any carrier subject hereto, such carrier forthwith shall apply to the appropriate regulatory body or bodies for the granting of such operating authority as may be requisite to compliance with the terms of this order, and shall prosecute such application with all possible diligence. The coordination of operations directed by this order shall be subject to the carriers' possessing or obtaining the requisite operating authority.

5. All records of the carriers pertaining to any transportation performed pursuant to this order and to the provisions of such plan shall be kept available for examination and inspection at all reasonable times by accredited representatives of the Office of Defense Transportation.

6. Withdrawal of a carrier from participation in the plan for joint action hereby approved shall not be made without prior approval of the Office of Defense Transportation.

7. The provisions of this order shall be binding upon any successor in interest to any carrier named in this order. Upon a transfer of any operation involved in this order, the successor in interest and the other carriers named in this order forthwith shall notify, in writing, the Office of Defense Transportation of the transfer and, unless and until otherwise ordered, the successor in interest shall perform the functions of his predecessor in accordance with the provisions of this order.

8. The plan for joint action hereby approved and all contractual arrangements made by the carriers to effectuate the plan shall not continue in operation beyond the effective period of this order.

9. Communications concerning this order should refer to it by the supplementary order number which appears in the caption hereof, and, unless otherwise directed, should be addressed to the Highway Transport Department, Office of Defense Transportation, Washington 25, D. C.

This order shall become effective January 2, 1945, and shall remain in full force and effect until the termination of the present war shall have been duly proclaimed, or until such earlier time as the Office of Defense Transportation by further order may designate.

Issued at Washington, D. C., this 28th day of December 1944.

C. D. YOUNG,
Deputy Director,
Office of Defense Transportation.

APPENDIX 1

Federal Manager of the Properties of Wilson Storage and Transfer Co., Minneapolis, Minn.

Harry E. Reynolds and Norman Nold, copartners, doing business as Tri-State Transportation Co., Sioux Falls, S. Dak.

Glendenning Motorways, Inc., St. Paul, Minn.

[F. R. Doc. 44–19689; Filed, Dec. 28, 1944; 2:17 p. m.]

[Supp. Order ODT 3, Rev. 440]

COMMON CARRIERS

COORDINATED OPERATIONS IN SOUTH DAKOTA

Upon consideration of a plan for joint action filed with the Office of Defense Transportation by the persons named in Appendix 1 hereof to facilitate compliance with the requirements and purposes of General Order ODT 3, Revised, as amended (7 F.R. 5445, 6689, 7694; 8 F.R. 4660, 14582; 9 F.R. 2793, 3264, 3357, 6778), a copy of which plan is attached hereto as Appendix 2,[1] and

It appearing that the proposed coordination of operations is necessary in order to assure maximum utilization of the facilities, services, and equipment, and to conserve and providently utilize vital equipment, materials, and supplies, of the carriers, and to provide for the prompt and continuous movement of necessary traffic, the attainment of which purposes is essential to the successful prosecution of the war, *It is hereby ordered*, That:

1. The plan for joint action above referred to is hereby approved and the carriers are directed to put the plan in operation forthwith, subject to the following provisions, which shall supersede any provisions of such plan that are in conflict therewith.

2. Each of the carriers forthwith shall file a copy of this order with the appropriate regulatory body or bodies having jurisdiction over any operations affected by this order, and likewise shall file, and

[1] Filed as part of the original document.

publish in accordance with law, and continue in effect until further order, tariffs or supplements to filed tariffs, setting forth any changes in rates, charges, operations, rules, regulations, and practices of the carrier which may be necessary to accord with the provisions of this order and of such plan; and forthwith shall apply to such regulatory body or bodies for special permission for such tariffs or supplements to become effective on the shortest notice lawfully permissible, but not prior to the effective date of this order.

3. Whenever transportation service is performed by one carrier in lieu of service by another carrier, by reason of a diversion, exchange, pooling, or similar act made or performed pursuant to the plan for joint action hereby approved, the rates, charges, rules, and regulations governing such service shall be those that would have applied except for such diversion, exchange, pooling, or other act.

4. The provisions of this order shall not be so construed or applied as to require any carrier subject hereto to perform any service beyond its transportation capacity, or to authorize or require any act or omission which is in violation of any law or regulation, or to permit any carrier to alter its legal liability to any shipper. In the event that compliance with any term of this order, or effectuation of any provision of such plan, would conflict with, or would not be authorized under, the existing interstate or intrastate operating authority of any carrier subject hereto, such carrier forthwith shall apply to the appropriate regulatory body or bodies for the granting of such operating authority as may be requisite to compliance with the terms of this order, and shall prosecute such application with all possible diligence. The coordination of operations directed by this order shall be subject to the carriers' possessing or obtaining the requisite operating authority.

[1] Filed as part of the original document.

5. All records of the carriers pertaining to any transportation performed pursuant to this order and to the provisions of such plan shall be kept available for examination and inspection at all reasonable times by accredited representatives of the Office of Defense Transportation.

6. Withdrawal of a carrier from participation in the plan for joint action hereby approved shall not be made without prior approval of the Office of Defense Transportation.

7. The provisions of this order shall be binding upon any successor in interest to any carrier named in this order. Upon a transfer of any operation involved in this order, the successor in interest and the other carriers named in this order forthwith shall notify, in writing, the Office of Defense Transportation of the transfer and, unless and until otherwise ordered, the successor in interest shall perform the functions of his predecessor in accordance with the provisions of this order.

8. The plan for joint action hereby approved and all contractual arrangements made by the carriers to effectuate the plan shall not continue in operation beyond the effective period of this order.

9. Communications concerning this order should refer to it by the supplementary order number which appears in the caption hereof, and, unless otherwise directed, should be addressed to the Highway Transport Department, Office of Defense Transportation, Washington 25, D. C.

This order shall become effective January 2, 1945, and shall remain in full force and effect until the termination of the present war shall have been duly proclaimed, or until such earlier time as the Office of Defense Transportation by further order may designate.

Issued at Washington, D. C., this 28th day of December 1944.

C. D. YOUNG,
Deputy Director,
Office of Defense Transportation.

APPENDIX 1

Federal Manager of the Properties of Wilson Storage and Transfer Co., Minneapolis, Minn.

Glendenning Motorways, Inc., St. Paul, Minn.

[F. R. Doc. 44-19692; Filed, Dec. 28, 1944; 2:18 p. m.]

[Supp. Order ODT 15, Rev. 2]

COMMON CARRIERS

OPERATION OF THE BARGES "LAKE FARGE" AND "LAKE FRUMET"

Pursuant to the provisions of § 502.35 of General Order ODT 15, Revised, (7 F.R. 10487), *It is hereby ordered,* That:

1. Barge Carriers, Inc., and Daniel C. Robinson, Inc., 17 Battery Place, New York, New York, shall not use or operate the barges Lake Farge, No. 217237, and Lake Frumet, No. 218616, or permit the use or operation of such barges in any service, except the transportation of sulphur for The Standard Wholesale Phosphate & Acid Works, Inc., Baltimore, Maryland.

2. The provisions of this order shall be subject to any special permit issued by the Division Director, Division of Coastwise and Intercoastal Transport, Waterway Transport Department, Office of Defense Transportation, New York, New York, to meet specific needs or exceptional circumstances or to prevent undue public hardships.

3. Communications concerning this order should refer to "Supplementary Order ODT 15, Revised—2" and, unless otherwise directed, should be addressed to the Division Director, Division of Coastwise and Intercoastal Transport, Waterway Transport Department, Office of Defense Transportation, New York, New York.

Issued at Washington, D. C., this 30th day of December 1944.

J. M. JOHNSON,
Director,
Office of Defense Transportation.

[F. R. Doc. 45-27; Filed, Jan. 1, 1945; 11:43 a. m.]