

FEDERAL REGISTER

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 1934
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Washington, Wednesday, March 22, 1950

TITLE 5—ADMINISTRATIVE PERSONNEL

Chapter I—Civil Service Commission

PART 6—EXCEPTIONS FROM THE COMPETITIVE SERVICE

MISCELLANEOUS AMENDMENTS

1. Under authority of § 6.1 (d) of Executive Order 9830, the Commission, upon the request of the Civil Aeronautics Administration, has determined that the positions of air traffic controller and aircraft communicator, Civil Aeronautics Administration, on the Isthmus of Panama, should be withdrawn from Schedule A. Effective upon publication in the *Federal Register*, § 6.101 (i) is amended to read as follows:

§ 6.101 *Entire executive civil service.*

(i) NC/PD. Positions on the Isthmus of Panama, except: Accountant, architect, architectural designer, bookkeeper, calculating machine operator, chemist, clerk (paying more than \$150 in U. S. currency per month), dietician, draftsman, employee counselor, medical technician, personnel aide, personnel assistant, pharmacist, physician, playground director, statistician, stenographer, storekeeper, surgeon, trained nurse, typist, harbor personnel of the Quartermaster Corps, War Department, and air traffic controller and air traffic communicator, Civil Aeronautics Administration.

2. Under authority of § 6.1 (a) of Executive Order 9830, and at the request of the President's Committee on Religion and Welfare in the Armed Forces, the Commission has determined that four positions of confidential principal assistant and two positions of confidential associate to the Committee should be excepted from the competitive service. Effective upon publication in the *Federal Register*, paragraph (c) (1) of § 6.114 is amended to read as follows:

§ 6.114 *Executive Office of the President.*

(c) *President's Committee on Religious and Moral Welfare and Character Guidance in the Armed Forces.* (1) Four positions of confidential principal assistant and two positions of confidential associate to the Committee.

(R. S. 1753, sec. 2, 22 Stat. 403; 5 U. S. C. 631, 633; E. O. 9830, Feb. 24, 1947, 12 F. R. 1259; 3 CFR, 1947 Supp., E. O. 9973, June 28, 1948, 13 F. R. 3000; 3 CFR, 1948 Supp.)

UNITED STATES CIVIL SERVICE COMMISSION,
[SEAL] HARRY B. MITCHELL,
Chairman.

[F. R. Doc. 50-2330; Filed, Mar. 21, 1950; 8:52 a. m.]

TITLE 6—AGRICULTURAL CREDIT

Chapter I—Farm Credit Administration, Department of Agriculture

[Farm Credit Administration Order 509]

PART 72—CENTRAL BANK FOR COOPERATIVES DEBENTURES

SUBCOLLATERAL

Section 72.8, Title 6, Chapter I, of the Code of Federal Regulations is hereby amended to read as follows:

§ 72.8 *Subcollateral.* Subcollateral, consisting of all valuable items securing collateral which directly secures outstanding Central Bank for Cooperatives debentures, shall be held either by the Custodian, a farm loan registrar, a district bank for cooperatives, the Central Bank for Cooperatives, or a local custodian employed by the latter institution. When subcollateral is not held by the Custodian, he shall be furnished with a statement by the holder that it is held for the Custodian's account, and with periodic reports by the holder of the subcollateral thus held.

(Sec. 37, 48 Stat. 263; 12 U. S. C. 1134m)

[SEAL] I. W. DUGGAN,
Governor.

MARCH 16, 1950.

[F. R. Doc. 50-2390; Filed, Mar. 21, 1950; 9:03 a. m.]

Chapter III—Farmers Home Administration, Department of Agriculture

Subchapter A—Farm Housing Loans and Grants

PART 304—CONSTRUCTION AND REPAIR

SUBPART C—PERFORMING FARM DEVELOPMENT

Section 304.44 (a) in Title 6, Code of Federal Regulations (14 F. R. 6552), is

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amended to redesignate subparagraph (5) as subparagraph (6), and to add a new subparagraph (5) as follows:

§ 304.44 Changes in Form FHA-442.

(a) *Limitations.* * * *
(5) Such a change does not involve a transfer of funds from land to building items or from building to land items.

(Sec. 510, Pub. Law 171, 81st Cong.)
DERIVATION: § 304.44 (a) contained in FHA Instruction 424.13.

Dated: March 9, 1950.

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

Approved: March 16, 1950.

A. J. LOVELAND,
Acting Secretary of Agriculture.
[F. R. Doc. 50-2350; Filed, Mar. 21, 1950;
8:53 a. m.]

Subchapter B—Farm Ownership Loans

PART 311—BASIC REGULATIONS

SUBPART B—LOAN LIMITATIONS

HAWAII: AVERAGE VALUES OF FARMS AND INVESTMENT LIMITS

For the purposes of title I of the Bankhead-Jones Farm Tenant Act, as amended, average values of efficient family-type farm-management units and investment limits for the counties identified below are determined to be as herein set forth. The average values and investment limits heretofore established for said counties, which appear in the tabulations of average values and investment limits under § 311.30, Chapter III, Title 6 of the Code of Federal Regulations (13 F. R. 9381), are hereby superseded by the average values and investment limits set forth below for said counties.

HAWAII		
County	Average value	Investment limit
Hawaii.....	\$18,000	\$12,000
Honolulu.....	18,000	12,000
Kaunaloa.....	18,000	12,000
Maua.....	18,000	12,000

(Sec. 41, 50 Stat. 529, 60 Stat. 1066; 7 U. S. C. 1015. Interprets or applies secs. 3, 44, 60 Stat. 1074, 1069; 7 U. S. C. 1003, 1018)

Issued this 16th day of March 1950.

[SEAL] A. J. LOVELAND,
Acting Secretary of Agriculture.
[F. R. Doc. 50-2348; Filed, Mar. 21, 1950;
8:53 a. m.]

Subchapter C—Production and Subsistence Loans

PART 342—POLICIES

USE OF LOAN FUNDS

Subparagraph (5) of § 342.3 (a) in Title 6, Code of Federal Regulations (14 F. R. 4507), is amended to read as follows:

§ 342.3 Use of loan funds. (a) * * *
(5) Paying premiums (i) on life insurance policies, provided such policies are assigned to the Farmers Home Administration, and (ii) on insurance policies

covering property serving as security for Farmers Home Administration loans, except that Production and Subsistence loan funds may not be used to pay for insurance on buildings on Farm Ownership and Farm Housing farms unless the applicant is unable to pay the premiums out of his own funds, and then only if a Production and Subsistence loan is being made at the same time for other purposes. Production and Subsistence loans may not be made solely for the purpose of paying for insurance on buildings on Farm Ownership and Farm Housing farms.

(Sec. 41, 60 Stat. 1066; 7 U. S. C. 1015, Interprets or applies secs. 21, 44, 60 Stat. 1072, 1069; 7 U. S. C. 1007, 1018)

DERIVATION: § 342.3 contained in FHA Instruction 441.2.

Dated: February 21, 1950.

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

Approved: March 16, 1950.

A. J. LOVELAND,
Acting Secretary of Agriculture.
[F. R. Doc. 50-2349; Filed, Mar. 21, 1950;
8:53 a. m.]

Chapter IV—Production and Marketing Administration and Commodity Credit Corporation, Department of Agriculture

Subchapter A—General Regulations and Policies
PART 402—PRICING POLICY FOR CERTAIN COMMODITIES AVAILABLE FOR SALE

Sec.
402.101 General.
402.102 Restrictions on export sales.
402.103 Submission of offers, terms and conditions.
402.104 Information.
402.105 Other sales.

AUTHORITY: §§ 402.101 to 402.105 issued under Pub. Law 439, 81st Cong.

§ 402.101 General. Notice is hereby given of a pricing policy of the Commodity Credit Corporation applicable to the commodities named on lists to be issued by the Corporation from time to time. These commodities are stocks acquired under the price support programs and also include Mexican canned meat products acquired in connection with other programs. Public notice will be issued monthly of the quantities and prices of such commodities available for sale to domestic buyers and for export. The lists may vary from month to month as additional commodities become available and as other commodities formerly available are dropped.

§ 402.102 Restrictions on export sales. Sales for export under this pricing policy, except where otherwise indicated in the monthly public notices, are restricted to buyers not using ECA dollars or other funds of the U. S. Government in connection with all or any part of the purchase price of such sale, but commodities for which the sales prices are not less than

RULES AND REGULATIONS

the domestic market prices on the date of sale, as determined by Commodity Credit Corporation, may be resold to buyers using such funds. In the case of potatoes, sales are restricted to exports to areas not normally supplied by the United States.

§ 402.103 *Submission of offers, terms and conditions.* The Commodity Credit Corporation will entertain offers from prospective buyers for the purchase of any commodities on the current lists. Offers accepted by Commodity Credit Corporation will be subject to terms and conditions prescribed by the Corporation. These terms include, among others, payment by cash or irrevocable letter of credit before delivery of the commodity, removal of the commodity from CCC storage within a reasonable period of time, and, in sales for export, proof of exportation.

§ 402.104 *Information.* Announcements containing terms and conditions of sale will be furnished upon request, addressed to the Production and Marketing Administration, United States Department of Agriculture, Washington 25, D. C., with regard to all commodities listed.

§ 402.105 *Other sales.* The general policy of Commodity Credit Corporation of making sales on a bid or negotiated basis will continue to apply to all sales not covered by this announcement, including all sales which involve the use of funds of the Economic Cooperation Administration. Inquiries with respect to such sales may be addressed to the Production and Marketing Administration, United States Department of Agriculture, Washington 25, D. C.

Issued: March 17, 1950.

[SEAL] RALPH S. TRIGG,
President,
Commodity Credit Corporation.

[F. R. Doc. 50-2346; Filed, Mar. 21, 1950;
9:01 a. m.]

Subchapter C—Loans, Purchases, and Other Operations

[1949 C. C. C. Barley Bulletin 1, Amdt. 3 to Supp. 1]

PART 602—BARLEY

SUBPART—1949 BARLEY LOAN AND PURCHASE AGREEMENT PROGRAM BULLETIN
1949 CROP BARLEY PRICE SUPPORT PROGRAM BULLETIN

The regulations issued by Commodity Credit Corporation and the Production and Marketing Administration published in 14 F. R. 2965, 4510, 5413, 5415, and 15 F. R. 73 governing the making of loans and containing the requirements of the purchase agreement program on barley produced in 1949 are hereby supplemented as follows:

Under § 602.124, *Support rates*, paragraph (c) *County support rates*, the following support rate is added:

To the schedule of rates for counties in Iowa, add the following:

County:	Rate per bushel for No. 1
Taylor	\$1.13

(Sec. 4, 62 Stat. 1070; 15 U. S. C. 714b. Interprets or applies secs. 4, 5, 62 Stat. 1070, 1072, sec. 1, Pub. Law 897, 80th Cong.; 15 U. S. C. 714b)

Issued this 16th day of March 1950.

[SEAL] ELMER F. KRUSE,
Vice President,
Commodity Credit Corporation.

Approved:

RALPH S. TRIGG,
President,
Commodity Credit Corporation.

[F. R. Doc. 50-2345; Filed, Mar. 21, 1950;
9:04 a. m.]

[1949 C. C. C. Corn Bulletin 1, Amdt. 1 to Supp. 1]

PART 606—CORN

SUBPART—1949-CROP CORN LOAN AND PURCHASE AGREEMENT PROGRAM

The regulations issued by Commodity Credit Corporation and the Production and Marketing Administration published in 14 F. R. 6039 and 6161, governing the making of loans and containing the requirements of the purchase agreement program on corn produced in 1949 are hereby supplemented as follows:

Under § 606.126, *Basic support rates*, the support rate for Warrick County, Indiana, is changed from \$1.31 to \$1.41.

(Sec. 4, 62 Stat. 1070; 15 U. S. C. 714b. Interprets or applies secs. 4, 5, 62 Stat. 1070, 1072, sec. 1, Pub. Law 897, 80th Cong.; 15 U. S. C. 714b)

Issued this 16th day of March 1950.

[SEAL] ELMER F. KRUSE,
Vice President,
Commodity Credit Corporation.

Approved:

RALPH S. TRIGG,
President,
Commodity Credit Corporation.

[F. R. Doc. 50-2341; Filed, Mar. 21, 1950;
8:47 a. m.]

[1949 C. C. C. Grain Sorghums Bulletin 1, Amdt. 3 to Supp. 1]

PART 621—GRAIN SORGHUMS

SUBPART—1949 GRAIN SORGHUMS LOAN AND PURCHASE AGREEMENT PROGRAM

The regulations issued by Commodity Credit Corporation and the Production and Marketing Administration, published in 14 F. R. 2969, 4587, 4653, 5417, and 15 F. R. 75, governing the making of loans containing the requirements of the purchase agreement program on grain sorghums produced in 1949 are hereby supplemented as follows:

Under § 621.124, *Support rates*, paragraph (c) *County support rates*, the following support rate is added:

To the schedule of rates for counties in Missouri, add the following:

County:	Rate per 100 pounds for U. S. No. 2 or better
Jackson	\$2.31

(Sec. 4, 62 Stat. 1070; 15 U. S. C. 714b. Interprets or applies secs. 4, 5, 62 Stat. 1070, 1072,

sec. 1, Pub. Law 897, 80th Cong.; 15 U. S. C. 714b)

Issued this 16th day of March 1950.

[SEAL] ELMER F. KRUSE,
Vice President,
Commodity Credit Corporation.

Approved:

RALPH S. TRIGG,
President,
Commodity Credit Corporation.

[F. R. Doc. 50-2342; Filed, Mar. 21, 1950;
9:04 a. m.]

[1949 C. C. C. Rye Bulletin 1, Amdt. 3 to Supp. 1]

PART 656—RYE

SUBPART—1949 RYE LOAN AND PURCHASE AGREEMENT PROGRAM

1949 CROP RYE PRICE SUPPORT PROGRAM BULLETIN

The regulations issued by Commodity Credit Corporation and the Production and Marketing Administration published in 14 F. R. 2975, 4479, 4656, 5419, and 15 F. R. 77 governing the requirements of the purchase agreement program on rye produced in 1949 are hereby supplemented as follows:

Under § 656.124, *Support rates*, paragraph (c) *County support rates*, the following support rate is added:

To the schedule of rates for counties in Idaho, add the following:

County:	Rate per bushel for No. 2
Butte	\$1.09

(Sec. 4, 62 Stat. 1070; 15 U. S. C. 714b. Interprets or applies secs. 4, 5, 62 Stat. 1070, 1072, sec. 1, Pub. Law 897, 80th Cong.; 15 U. S. C. 714b)

Issued this 16th day of March 1950.

[SEAL] ELMER F. KRUSE,
Vice President,
Commodity Credit Corporation.

Approved:

RALPH S. TRIGG,
President,
Commodity Credit Corporation.

[F. R. Doc. 50-2343; Filed, Mar. 21, 1950;
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[1949 C. C. C. Wheat Bulletin 1, Amdt. 4 to Supp. 1]

PART 671—WHEAT

SUBPART—1949-CROP WHEAT LOAN AND PURCHASE AGREEMENT PROGRAM

1949-CROP WHEAT PRICE SUPPORT PROGRAM BULLETIN

The regulations issued by Commodity Credit Corporation and the Production and Marketing Administration published in 14 F. R. 3733, 4535, 5185, 5420, 6509, and 15 F. R. 78 governing the making of loans and containing the requirements of the purchase agreement program on wheat produced in 1949 are hereby supplemented as follows:

Under § 671.124, *Support rates*, paragraph (c) *County support rates*, the following support rate is added:

To the schedule of rates for counties in Iowa, add the following:

County:	Rate per bushel
Black Hawk	\$2.02

(Sec. 4, 62 Stat. 1070; 15 U. S. C. 714b. Interprets or applies secs. 4, 5, 62 Stat. 1070, 1072, sec. 1, Pub. Law 897, 80th Cong.; 15 U. S. C. 714 b)

Issued this 16th day of March 1950.

[SEAL] ELMER F. KRUSE,
Vice President,
Commodity Credit Corporation.

Approved:

RALPH S. TRIGG,
President,
Commodity Credit Corporation.

[F. R. Doc. 50-2344; Filed, Mar. 21, 1950;
9:04 a. m.]

TITLE 7—AGRICULTURE

Chapter III—Bureau of Entomology and Plant Quarantine, Department of Agriculture

[Quarantine No. 37]

PART 319—FOREIGN QUARANTINE NOTICES SUBPART—NURSERY STOCK, PLANTS, AND SEEDS

CERTIFICATION OF IMPORTED PLANT MATERIAL

On January 26, 1950, there was published in the FEDERAL REGISTER (15 F. R. 451), a notice of proposed rule making concerning an amendment of § 319.37-13 of the regulations supplemental to the quarantine relating to the importation of nursery stock, plants, and seeds (7 CFR 319.37-13). After due consideration of all relevant matters presented, including the proposals set forth in the notice, and pursuant to the authority conferred upon me by section 5 of the Plant Quarantine Act of 1912 (7 U. S. C. 159), § 319.37-13 is hereby amended to read as follows:

§ 319.37-13 *Certification.* (a) All restricted plant material from countries with official systems of inspection, except that entering pursuant to § 319.37-2, shall be accompanied by an original certificate attached to the invoice, and each container shall bear a copy-certificate, issued by a duly authorized official of the country of export stating (1) the country where the restricted plant material covered by the certificate was grown, (2) that it has been thoroughly inspected by him, or under his direction, both during the growing season and at the time of packing, and was found, and believed to be, free from plant pests, (3) that it is free from all sand, soil, or earth, except for restricted plant material under § 319.37-5, and (4) that only approved packing materials have been used. If the restricted plant material was not produced in the country from which it is shipped to the United States, the certificate and copy-certificate required in this paragraph must have been issued by the duly authorized official of the country where such material was grown. In addition, all restricted plant material entering the United States from any foreign

country or locality, except that entering pursuant to § 319.37-2, shall be accompanied by an original certificate attached to the invoice, and each container shall bear a copy-certificate, issued by a duly authorized official of the country where such material was grown, stating that the restricted plant material covered by the certificate was grown on land on which no golden nematode (*Heterodera rostochiensis* Wr.) is known by him to occur. In countries where the golden nematode is reported to occur the certificate shall, in addition, state the date of the most recent inspection of the land in which the restricted plant material was grown. These two forms of certification may be included in a single certificate.¹

(b) All restricted plant material entering the United States from Canada pursuant to § 319.37-5 when considered as of Canadian origin or production as specified in § 319.37-5 (c) shall be certified as of such origin by a duly authorized official of the Dominion pursuant to paragraph (a) of this section.

(Sec. 3, 33 Stat. 1270, sec. 9, 37 Stat. 318; 7 U. S. C. 143, 162)

This amendment shall be effective July 1, 1950.

The purpose of this amendment is to provide, in addition to previous requirements, that plant material, including bulbs, from all foreign countries shall be certified by a duly authorized official of the country where such material was grown as having been grown on land on which no golden nematode is known to occur.

Further, it provides that the certifying inspector in the country of export shall state in the certificate that the restricted plant material was inspected both during the growing season and at the time of packing. It also requires that when restricted plant material was not produced in the country from which it is shipped to the United States the certificate must be issued by an official in the country where such material was grown.

Done at Washington, D. C., this 16th day of March 1950. Witness my hand and the seal of the United States Department of Agriculture.

[SEAL] A. J. LOVELAND,
Acting Secretary of Agriculture.

[F. R. Doc. 50-2347; Filed, Mar. 21, 1950,
8:53 a. m.]

¹ The following is a suggested certificate that would meet these requirements:

This is to certify (1) that the plant material covered by this certificate was grown in _____; (2) that it was inspected by me or under my direction both during the growing season and at the time it was packed and was found, and is believed by me, to be free from injurious insects and plant diseases; (3) that it is free from all sand, soil, or earth; (4) that the packing material used is of the type approved under the provisions of Nursery Stock, Plant, and Seed Quarantine No. 37; and (5) that the plant material was grown on land which, on the basis of an inspection made on _____, 19____, was free from the golden nematode, *Heterodera rostochiensis* Wr.

TITLE 23—HIGHWAYS

Chapter I—Bureau of Public Roads, Department of Commerce

PART 15—RULES AND REGULATIONS FOR ADMINISTERING FOREST HIGHWAYS

Sec.	Definitions.
15.1	Apportionment.
15.2	The forest highway system.
15.3	Selection of the forest highway program.
15.4	Cooperative agreements.
15.5	Surveys.
15.6	Construction.
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15.8	Records and accounting.
15.9	Commissioner's report.
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AUTHORITY: §§ 15.1 to 15.10 issued under sec. 6, 54 Stat. 869, Reorg. Plan 7 of 1949, 14 F. R. 5228; 23 U. S. C. 23b. Interpret or apply sec. 23, 42 Stat. 215, as amended, 23 U. S. C. 23.

§ 15.1 *Definition.* For the purpose of the regulations in this part the following terms, respectively, shall mean:

(a) *Commissioner.* The Commissioner of Public Roads, Bureau of Public Roads, Department of Commerce.

(b) *Forester.* The Chief of the Forest Service of the Department of Agriculture.

(c) *State.* Any State, Territory, or insular possession eligible to receive forest highway funds.

(d) *State highway department.* As defined in the Federal Highway Act, the term "State highway department" includes any State department, commission, board, or official having adequate powers and suitably equipped and organized to discharge to the satisfaction of the Secretary of Commerce the duties herein required.

(e) *County authorities.* The commissioners, supervisors, or other officials charged by law with the selection of roads in a county, township, road district, or town, and with the expenditure of funds for road building and maintenance.

(f) *Division engineer.* The division engineer of the Bureau of Public Roads.

(g) *District engineer.* The district engineer of the Bureau of Public Roads.

(h) *Regional forester.* The regional forester of the Forest Service.

(i) *Forest roads.* Roads wholly or partly within, adjoining or adjacent to and serving the national forests.

(j) *Forest highways.* Those forest roads of primary importance to the State, counties or communities and which are selected and designated by the Commissioner and the Forester as constituent parts of a forest highway system.

(k) *Forest highway fund.* Any authorization or appropriation for forest highways.

(l) *Forest highway program.* List of forest highway projects for surveys, construction and maintenance, and the estimated amounts of Forest Highway Funds required, as approved by the Commissioner and Forester.

(m) *Construction.* Any improvement involving original construction or reconstruction.

(n) *Highway planning survey.* The engineering and economic investigations

of highways and highway transportation conducted by the highway departments of the States and the Bureau of Public Roads.

(c) *Maintenance.* The preserving and keeping of each roadway, road structure and road facility as nearly as possible in its original condition as constructed, or as subsequently improved, to provide satisfactory and safe highway service.

§ 15.2 *Apportionment.* (a) The Secretary of Agriculture shall prepare, and certify to the Secretary of Commerce annually, a tabulation showing the areas and value of the national forest land in each State, including the value of forage and timber. This tabulation shall serve as the basis of apportionment for the forest highway fund.

(b) On or before January 1 of each year, or as otherwise provided by legislation, the Secretary of Commerce shall apportion among the several States, Alaska and Puerto Rico the forest highway fund authorized for the next succeeding fiscal year as follows: One-half in the ratio that the area of national forest land in any State bears to the total area of such land in all States, and one-half in the ratio that the value of national forest land in any State bears to the total value of such land in all States, subject to any modifications that future legislation may require.

(c) Ten percent of the amount so apportioned to each State shall be placed in a reserve and the balance shall be made available, immediately after apportionment, for the forest highway program. Deductions will be made from the reserve to cover administrative requirements of the Bureau of Public Roads including purchase of equipment, administration by the Forest Service, and in special cases to provide additional funds for programed projects. Any balances in the reserve will be released for programing not later than the date of the apportionment of the succeeding fiscal year authorization.

§ 15.3 *The forest highway system.*

(a) Forest highways designated under § 15.1 (j), shall be classified as follows:

Class (1)—On the Federal-aid primary system.

Class (2)—On the Federal-aid secondary system.

Class (3)—Other forest highways.

(b) Proposed modifications, when jointly agreed upon and recommended by the State highway department, the regional forester, the district engineer and the division engineer shall be forwarded with necessary supporting data, including revised sketch maps and route descriptions, to the Commissioner and the Forester for approval.

§ 15.4 *Selection of the forest highway program.* (a) For each apportionment of funds authorized by Congress for forest highways, the district engineer shall request the State highway department to submit a list of forest highway projects proposed for financing with such funds, supported by a map showing the location of the proposed projects. The State highway department shall also submit its recommendations on all projects proposed by counties, communities, or other

agencies. Copies of the State's submission shall be forwarded to the division engineer, who shall furnish a copy to the regional forester. The regional forester may request the division engineer to make any investigations necessary to obtain further information on any project proposed by the State or county.

(b) Following receipt of the maps, lists and recommendations required by paragraph (a) of this section, the division engineer shall arrange for a joint conference with the State highway department, the regional forester, and the district engineer for consideration of projects to be included in a program. Projects included in the forest highway program shall be based upon the following considerations:

(1) Provision for the maintenance of forest highways existing or under construction.

(2) The completion of necessary surveys.

(3) Findings of the highway planning survey.

(4) Benefit to forest development, protection, and administration, as indicated by the transportation plan of the Forest Service.

(5) Requirements for the production of timber, and mining.

(6) Construction correlation with military requirements and with adjacent Federal and State road programs.

(7) The economy of continuity of operations.

(8) Ability of cooperators to maintain adequately the improvement.

(c) A joint report of this conference, in the form of a recommended forest highway program, shall be filed by the division engineer with the Commissioner, and by the regional forester with the Forester.

(d) Approval of the forest highway program shall be by the Commissioner and the Forester.

(e) The program amount for any project may be increased by the Commissioner by not to exceed 25 percent, the additional funds required in connection with cost increases to be obtained from any unprogramed balances, or in special cases, from the reserve. Any construction project substantially deviating from the project as approved in the forest highway program or on which the cost will exceed by more than 25 percent the expenditure authorized therein, shall constitute a program revision to be approved by the Commissioner and the Forester.

§ 15.5 *Cooperative agreements.* (a) A cooperative agreement for any project which involves financial contributions from cooperators shall be approved by the Commissioner prior to beginning work.

(b) Negotiations for cooperative agreements shall be conducted by the division engineer and the detailed provisions shall be agreed upon by him and the cooperator. All cooperative agreements shall be prepared on forms furnished by the Bureau of Public Roads for execution by the Commissioner and the cooperator.

(c) Construction projects under a cooperative agreement involving forest

highway funds shall not be advertised and no contracts shall be let, nor shall any construction be started, without the prior approval of the division engineer.

§ 15.6 *Surveys.* (a) Surveys, and the preparation of construction plans, specifications and cost estimates, may be made for any improvement that is to be considered for inclusion in a future forest highway program. Such surveys may be made on routes that ultimately may become a part of the forest highway system as well as present forest highway routes.

(b) Before the completion of a survey, the regional forester shall be notified in writing so that he shall have opportunity to examine the surveyed line or the location map and to indicate any details of location desirable for the protection or development of the national forests.

§ 15.7 *Construction.* (a) No construction shall be undertaken upon any designated part of the forest highway system by any Federal agency until a survey and cost estimate have been approved by the division engineer and the State highway department, unless otherwise specifically authorized by the Commissioner; but the Forest Service at its expense may make temporary repairs on forest highways or construct timber utilization roads on the forest highway system following as closely as practicable surveys made by the Bureau of Public Roads at the request of the Forest Service.

(b) Approval of plans, specifications and estimates shall be by the Commissioner, or his duly authorized representative, following which the division engineer may advertise projects carried in the approved forest highway program.

(c) The construction of forest highways will be performed by the contract method, unless otherwise authorized by the Commissioner. The Commissioner, or his duly authorized representative, shall accept or reject proposals from bidders on any forest highway construction projects and execute any necessary contracts and supporting bonds therefor. If it is impracticable to construct a project or any part thereof by the contract method, the Commissioner may proceed with force account construction as authorized by paragraph (d), section 23, of the Federal Highway Act, as amended and supplemented.

(d) Construction work on projects shall not be considered complete until the project has been inspected and approved by the division engineer and the cooperating agency, nor until the regional forester has approved the clearing and disposal of refuse.

§ 15.8 *Maintenance.* Maintenance of forest highways shall be the responsibility of the cooperating agency unless otherwise approved by the Commissioner. However, maintenance of projects during their construction and for a specified period after completion of construction may be the responsibility of the Bureau of Public Roads in accordance with a Cooperative Agreement between the cooperator and the Bureau of Public Roads.

§ 15.9 Records and accounting.

(a) The Commissioner shall keep all records which he deems necessary of survey, construction, and maintenance costs for projects under his supervision.

(b) Each equipment depot under the jurisdiction of the Bureau of Public Roads shall be operated on a self-sustaining basis. Work done in the equipment depots will be charged on an actual cost basis, including overhead. Projects on which equipment is used will be charged with the cost of such equipment on a depreciation or appropriate rental basis.

(c) Cooperative funds contributed by any cooperator shall be deposited in the United States Treasury to the credit of the fund set up for Cooperative Work, Forest Highways, Bureau of Public Roads.

§ 15.10 Commissioner's report. Not later than December 15 of each year, the Commissioner shall submit to the Secretary of Commerce and to the Secretary of Agriculture a report covering the operations on the forest highway system for the preceding fiscal year, including the current status of surveys, construction and maintenance, and with such recommendations as he shall consider desirable.

These regulations shall take effect upon publication in the *FEDERAL REGISTER* and shall supersede all prior rules and regulations heretofore promulgated for administering forest highways:

Approved: February 21, 1950.

[SEAL] A. J. LOVELAND,
Acting Secretary of Agriculture.
C. V. WHITNEY,
Acting Secretary of Commerce.

Recommended:

C. M. GRANGER,
Acting Chief, Forest Service,
Department of Agriculture.
THOS. H. MACDONALD,
Commissioner of Public Roads,
Bureau of Public Roads.

[F. R. Doc. 50-2392; Filed, Mar. 21, 1950;
9:03 a. m.]

TITLE 26—INTERNAL REVENUE

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

Subchapter A—Income and Excess Profits Taxes
[T. D. 5778]

PART 7—TAXATION PURSUANT TO TREATIES

**SUBPART—NETHERLANDS, BEGINNING
JANUARY 1, 1947**

Regulations affecting the taxation of nonresident aliens who are residents of the Netherlands and of Netherlands corporations under the income tax convention between the United States and the Netherlands, proclaimed by the President of the United States on December 8, 1948.

On October 13, 1949, notice of proposed rule making under the income tax convention between the United States and the Kingdom of the Netherlands, proclaimed by the President of the United States on December 8, 1948, was pub-

lished in the *FEDERAL REGISTER* (13 F. R. 6220). After consideration of all such relevant matter as was presented by interested persons regarding the proposal, the following regulations are adopted for the purposes of such convention.

- Sec.
- 7.850 Introductory.
 - 7.851 Applicable provisions of the Internal Revenue Code.
 - 7.852 Scope of the convention.
 - 7.853 Definitions.
 - 7.854 Scope of convention with respect to determination of "industrial or commercial profits."
 - 7.855 Control of a domestic enterprise by a Netherlands enterprise.
 - 7.856 Income from operation of ships and aircraft.
 - 7.857 Exemption from, or reduction in rate of, United States tax in the case of dividends, interest and royalties.
 - 7.858 Government wages, salaries, pensions and similar remuneration.
 - 7.859 Pensions and life annuities.
 - 7.860 Compensation for labor or personal services.
 - 7.861 Dividends and interest paid by a Netherlands corporation.
 - 7.862 Visiting professors or teachers.
 - 7.863 Remittances.
 - 7.864 Natural resource royalties and real property rentals.
 - 7.865 Credit against United States tax liability for income tax paid to the Netherlands.
 - 7.866 Adjustment of tax liability of non-resident aliens who are residents of the Netherlands and Netherlands corporations.
 - 7.867 Reciprocal administrative assistance.
 - 7.868 Claims in cases of double taxation.

AUTHORITY: §§ 7.850 to 7.868 issued under 53 Stat. 32; 26 U. S. C. 62.

§ 7.850 Introductory. The income tax convention between the United States and the Kingdom of the Netherlands, signed April 29, 1948, proclaimed (with reservations thereto) by the President of the United States on December 8, 1948, and effective on January 1, 1947 (hereinafter referred to as the convention), provides as follows:

ARTICLE I

(1) The taxes which are the subject of the present Convention are:

(a) In the case of the United States: the Federal income taxes.

(b) In the case of the Netherlands:

(i) For the application of the provisions of the Convention other than Article XX, the income tax and the Netherlands taxes credited against it, the corporation tax and the Netherlands taxes credited against it, the property tax, and the tax on fees of directors and managers of corporations; and

(ii) For the application of Articles XX to XXVIII, inclusive (except Articles XXIV and XXVII), the capital accretions tax and the extraordinary capital tax.

(2) The present Convention shall apply also to any other taxes of a substantially similar character imposed by either Contracting State subsequently to the date of signature of the present Convention, or, by the government of any overseas part of the Kingdom (in the case of the Netherlands) or overseas territory (in the case of the United States) to which the present Convention is extended under Article XXVII, subsequently to the date of the notification of extension.

(3) In the event of appreciable changes in the fiscal laws of either of the Contracting States the competent authorities of the Contracting States will consult together.

ARTICLE II

(1) In the present Convention, unless the context otherwise requires:

(a) The term "United States" means the United States of America, and when used in a geographical sense means the States, the Territories of Alaska and of Hawaii, and the District of Columbia.

(b) The term "Netherlands" means only the Kingdom of the Netherlands in Europe.

(c) The term "United States corporation" means a corporation, association or other organization or juridical entity created in the United States or under the laws of the United States or of any State or territory of the United States.

(d) The term "Netherlands corporation" means a corporation, association or other organization or juridical entity created in the Netherlands or under the laws of the Netherlands.

(e) The terms "corporation of one Contracting State" and "corporation of the other Contracting State" mean a United States corporation or a Netherlands corporation, as the context requires.

(f) The term "United States enterprise" means an industrial or commercial enterprise or undertaking carried on in the United States by a citizen or resident of the United States or by a United States corporation.

(g) The term "Netherlands enterprise" means an industrial or commercial enterprise or undertaking carried on in the Netherlands by a citizen or resident of the Netherlands or by a Netherlands corporation.

(h) The terms "enterprise of one of the Contracting States" and "enterprise of the other Contracting State" mean a United States enterprise or a Netherlands enterprise, as the context requires.

(i) The term "permanent establishment", when used with respect to an enterprise of one of the Contracting States, means a branch, factory, or other fixed place of business, but does not include an agency unless the agent has, and habitually exercises, a general authority to negotiate and conclude contracts on behalf of such enterprise or has a stock of merchandise from which he regularly fills orders on behalf of such enterprise. An enterprise of one of the Contracting States shall not be deemed to have a permanent establishment in the other Contracting State merely because it carries on business dealings in such other Contracting State through a bona fide commission agent, broker or custodian acting in the ordinary course of his business as such. The fact that an enterprise of one of the Contracting States maintains in the other Contracting State a fixed place of business exclusively for the purchase of goods or merchandise shall not of itself constitute such fixed place of business a permanent establishment of such enterprise. When a corporation of one Contracting State has a subsidiary corporation which is a corporation of the other Contracting State or which is engaged in trade or business in such other Contracting State, such subsidiary corporation shall not, merely because of that fact, be deemed to be a permanent establishment of its parent corporation.

(j) The term "competent authority" or "competent authorities" means, in the case of the United States, the Commissioner of Internal Revenue or his duly authorized representative; in the case of the Netherlands, the Directeur-Generaal der Belastingen or his duly authorized representative; and, in the case of any part or territory to which provisions of the present Convention are extended under Article XXVII, the competent authority for the administration in such part or territory of the taxes to which such provisions apply.

(2) In the application of the provisions of the present Convention by either of the Contracting States, any term which is not defined in the present Convention shall, unless

the context otherwise requires, have the meaning which that term has under the laws of such Contracting State relating to the taxes which are the subject of the present Convention.

ARTICLE III

(1) An enterprise of one of the Contracting States shall not be subject to taxation by the other Contracting State in respect of its industrial or commercial profits unless it is engaged in trade or business in the other Contracting State through a permanent establishment situated therein. If it is so engaged the other Contracting State may impose the tax only upon the income of such enterprise from sources within such other State.

(2) Where an enterprise of one of the Contracting States is engaged in trade or business in the other Contracting State through a permanent establishment situated therein, there shall be attributed to such permanent establishment the industrial or commercial profits which it might be expected to derive if it were an independent enterprise engaged in the same or similar activities under the same or similar conditions and dealing at arm's length with the enterprise of which it is a permanent establishment, and the profits so attributed shall, subject to the law of such other Contracting State, be deemed to be income from sources within such other Contracting State.

(3) In determining the industrial or commercial profits from sources within one of the Contracting States of an enterprise of the other Contracting State, no profits shall be deemed to arise from the mere purchase of goods or merchandise within the former Contracting State by such enterprise.

(4) The competent authorities of the Contracting States may lay down rules by agreement for the apportionment of industrial or commercial profits.

ARTICLE IV

Where an enterprise of one of the Contracting States, by reason of its participation in the management, control or capital of an enterprise of the other Contracting State, makes with or imposes on the latter enterprise, in their commercial or financial relations, conditions different from those which would be made with an independent enterprise, any profits which would, but for those conditions, have accrued to one of the enterprises, may be included in the taxable profits of that enterprise.

ARTICLE V

Income of whatever nature derived from real property and interest from mortgages secured by real property shall be taxable only in the Contracting State in which the real property is situated.

ARTICLE VI

(1) Income which an enterprise of one of the Contracting States derives from the operation of ships or aircraft registered in that State shall be taxable only in the State in which such ships or aircraft are registered. Income derived by such an enterprise from the operation of ships or aircraft not so registered shall be subject to the provisions of Article III.

(2) The present Convention shall be deemed to suspend, for the duration of the Convention as between the parties to which this Article applies, the provisions of the arrangement effected by exchange of notes between the United States and the Netherlands, dated September 13, October 19, and November 27, 1926, providing for relief from double income taxation on shipping profits.

(3) In the event that the application of this Article is extended to the Netherlands Indies in accordance with Article XXVII, the exchange of notes between the United States and the Netherlands, dated March 8, May 23, and November 8, 1939, relating to the

applications to the Netherlands Indies of the arrangement referred to in paragraph (2) of this Article, shall be deemed to be suspended for so long as this Article continues to be applicable with respect to the Netherlands Indies.

ARTICLE VII

(1) The rate of United States tax on dividends derived from a United States corporation by a resident or corporation of the Netherlands not engaged in trade or business in the United States through a permanent establishment shall not exceed 15 percent: *Provided*, That such rate of tax shall not exceed 5 percent if such Netherlands corporation controls, directly or indirectly, at least 95 percent of the entire voting power in the corporation paying the dividend, and not more than 25 percent of the gross income of such paying corporation is derived from interest and dividends, other than interest and dividends from its own subsidiary corporation. Such reduction of the rate to 5 percent shall not apply if the relationship of the two corporations has been arranged or is maintained primarily with the intention of securing such reduced rate.

(2) Dividends derived from sources within the Netherlands by a resident or corporation of the United States not engaged in trade or business in the Netherlands through a permanent establishment shall be exempt from Netherlands tax.

(3) Either of the Contracting States may terminate this Article, by giving written notice of termination to the other Contracting State through diplomatic channels, on or before the thirtieth day of June in any year after the first year for which the present Convention becomes effective. In such event this Article shall cease to be effective on and after the first day of January in the year next following that in which such notice is given.

ARTICLE VIII

(1) Interest (on bonds, securities, notes, debentures, or on any other form of indebtedness), other than interest referred to in Article V of the present Convention, derived from sources within the United States by a resident or corporation of the Netherlands not engaged in trade or business in the United States through a permanent establishment, shall be exempt from United States tax; but such exemption shall not apply to such interest paid by a United States corporation to a Netherlands corporation controlling, directly or indirectly, more than 50 percent of the entire voting power in the paying corporation.

(2) Interest (on bonds, securities, notes, debentures, or on any other form of indebtedness), other than interest referred to in Article V of the present Convention, derived from sources within the Netherlands by a resident or corporation of the United States not engaged in trade or business in the Netherlands through a permanent establishment, shall be exempt from Netherlands tax; but such exemption shall not apply to such interest paid by a Netherlands corporation to a United States corporation controlling, directly or indirectly, more than 50 percent of the entire voting power in the paying corporation.

ARTICLE IX

Royalties for the right to use copyrights, patents, designs, secret processes and formulae, trade marks, and other analogous property, and royalties, including rentals, in respect of motion picture films or for the use of industrial, commercial or scientific equipment, derived from sources within one of the Contracting States by a resident or corporation of the other Contracting State not engaged in trade or business in the former State through a permanent establishment, shall be exempt from tax imposed by the former State.

ARTICLE X

A resident or corporation of one of the Contracting States, deriving from sources within the other Contracting State royalties in respect of the operation of mines, quarries, or natural resources, or rentals from real property, may elect for any taxable year to be subject to the tax of such other Contracting State, on a net basis, as if such resident or corporation were engaged in trade or business within such other Contracting State through a permanent establishment therein during such taxable year.

ARTICLE XI

A resident or corporation of one of the Contracting States not engaged in trade or business in the other Contracting State shall be exempt from tax in such other State on gains from the sale or exchange of capital assets. [This Article deleted by reservation; see President's Proclamation, hereinafter.]

ARTICLE XII

Dividends and interest paid by a Netherlands corporation shall be exempt from United States tax except where the recipient is a citizen, resident, or corporation of the United States.

ARTICLE XIII

A Netherlands corporation shall be exempt from United States tax on its accumulated or undistributed earnings, profits, income or surplus if it can prove to the satisfaction of the competent authorities of the United States that individuals who are residents of the Netherlands (other than citizens of the United States) control, directly or indirectly, throughout the last half of the taxable year, more than 50 percent of the entire voting power in such corporation. [This Article deleted by reservation; see President's Proclamation, hereinafter.]

ARTICLE XIV

(1) The United States income tax liability for any taxable year beginning prior to January 1, 1936, of any individual (other than a citizen of the United States) resident in the Netherlands, or of any Netherlands corporation, remaining unpaid on the effective date of the present Convention, may be adjusted on a basis satisfactory to the United States Commissioner of Internal Revenue: *Provided* that the amount to be paid in settlement of such liability shall not exceed the amount of the liability which would have been determined if

(a) The United States Revenue Act of 1936 (except in the case of a Netherlands corporation in which more than 50 percent of the entire voting power was controlled, directly or indirectly, throughout the latter half of the taxable year, by citizens or residents of the United States), and

(b) Articles XII and XIII of the present Convention, had been in effect for such year. If the taxpayer was not, within the meaning of such Revenue Act, engaged in trade or business in the United States and had no office or place of business therein during the taxable year, the amount of interest and penalties shall not exceed 50 percent of the amount of the tax with respect to which such interest and penalties have been computed.

(2) The United States income tax unpaid on the effective date of the present Convention for any taxable year beginning after December 31, 1935, and prior to the effective date of the present Convention in the case of an individual (other than a citizen of the United States) resident of the Netherlands, or in the case of any Netherlands corporation, shall be determined as if the provisions of Articles XII and XIII of the present Convention had been in effect for such taxable year.

(3) The provisions of paragraph (1) of this Article shall not apply.

(a) Unless the taxpayer files with the Commissioner of Internal Revenue within a period of two years following the effective date of the present Convention a request that such tax liability be so adjusted and furnishes such information as the Commissioner may require; or

(b) In any case in which the Commissioner is satisfied that any deficiency in tax is due to fraud with intent to evade the tax.

[This Article modified by reservation; see President's Proclamation, hereinafter.]

ARTICLE XV

(1) Wages, salaries and similar compensation, and pensions and life annuities, paid either directly by, or from funds created by, one of the Contracting States or the political subdivisions or territories thereof to individuals in the other Contracting State shall be exempt from taxation in the latter State.

(2) Private pensions and life annuities derived from within one of the Contracting States and paid to individuals in the other Contracting State shall be exempt from taxation in the former State.

(3) The term "pensions" as used in this Article means periodic payments made in consideration for services rendered or by way of compensation for injuries received.

(4) The term "life annuities" as used in this Article means a stated sum payable periodically at stated times during life, or during a specified number of years, under an obligation to make the payments in return for adequate and full consideration in money or money's worth.

ARTICLE XVI

(1) A resident of the Netherlands shall be exempt from United States tax upon compensation for labor or personal services performed within the United States if he is temporarily present within the United States for a period or periods not exceeding a total of one hundred eighty-three days during the taxable year and his compensation is received for labor or personal services performed as a worker or employee of, or under contract with, a resident of the Netherlands, or a Netherlands corporation, carrying the actual burden of the remuneration.

(2) The provisions of paragraph (1) of this Article shall apply, mutatis mutandis, to a resident of the United States deriving compensation for labor or personal services performed within the Netherlands.

ARTICLE XVII

Professors or teachers, residents of one of the Contracting States, who in accordance with agreements between the Contracting States or between teaching establishments in the Contracting States for the exchange of professors and teachers, visit the other Contracting State to teach, for a maximum period of two years, in a university, college or other teaching establishment in such other Contracting State, shall not be taxed by such other State with respect to the remuneration which they receive for such teaching.

ARTICLE XVIII

Students or business apprentices of one Contracting State residing in the other Contracting State exclusively for purposes of study or for acquiring business experience shall not be taxable by the latter State in respect of remittances received by them from abroad for the purpose of their maintenance or studies.

ARTICLE XIX

(1) Notwithstanding any provisions of the present Convention (other than paragraph (1) of Article XV when applicable in the case of an individual who is deemed by each Contracting State to be a citizen thereof), each of the two Contracting States, in determining the taxes, including all surtaxes, of its citizens or residents or corporations, may include in the basis upon which

such taxes are imposed all items of income taxable under its own revenue laws as though this Convention had not come into effect.

(2) As far as may be in accordance with the provisions of the United States Internal Revenue Code, the United States agrees to allow as a deduction from the income taxes imposed by the United States the appropriate amount of taxes paid to the Netherlands, whether paid directly by the taxpayer or by withholding at the source.

(3) As far as may be in accordance with the provisions of Netherlands law, the Netherlands agrees to allow a deduction from Netherlands tax with respect to income from sources within the United States, in order to take into account the Federal income taxes paid to the United States, whether paid directly by the taxpayer or by withholding at the source.

ARTICLE XX

(1) All persons who left the Netherlands between April 30, 1939, and December 31, 1945, inclusive (other than persons who were citizens of the United States at the time of leaving the Netherlands or Netherlands subjects who by reason of their function as governmental officials in established service reside abroad and the members of their family living with them), and who are deemed to be taxpayers under the provisions of Netherlands law relating to the capital accretions tax or the extraordinary capital tax, and who became residents of the United States (according to the income tax law of the United States) during that period, and who did not return to the Netherlands on or before December 31, 1945, to resume residence in the Netherlands (according to the income tax law of the Netherlands), shall be taxable by the Netherlands:

(a) Under the law relating to the capital accretions tax, only in respect of accretions arising from their property situated in the Netherlands (as defined in that law in the case of nonresidents) and from their activities in the Netherlands;

(b) Under the law relating to the extraordinary capital tax, only in respect of their property situated in the Netherlands (as defined in that law in the case of nonresidents).

(2) All persons who left the Netherlands between April 30, 1939, and December 31, 1945, inclusive, and who were citizens of the United States at the time of leaving the Netherlands, and who are deemed to be taxpayers under the provisions of Netherlands law relating to the capital accretions tax or the extraordinary capital tax, and who became residents of the United States (according to the income tax law of the United States) on or before December 31, 1945, shall be taxable by the Netherlands:

(a) Under the law relating to the capital accretions tax, only in respect of accretions arising from their property situated in the Netherlands (as defined in that law in the case of nonresidents) and from their activities in the Netherlands;

(b) Under the law relating to the extraordinary capital tax, only in respect of their property situated in the Netherlands (as defined in that law in the case of nonresidents).

(3) The provisions of this Article shall be deemed to be effective as though the present Convention had entered into force on the effective date of the Netherlands law relating to the capital accretions tax or the extraordinary capital tax, as the case may be.

ARTICLE XXI

The competent authorities of the Contracting States shall exchange such information (being information which such authorities have in proper order at their disposal) as is necessary for carrying out the provisions of the present Convention or for the prevention of fraud or the administration of statutory provisions against legal avoidance in relation to the taxes which are the subject of the present Convention. Any informa-

tion so exchanged shall be treated as secret and shall not be disclosed to any person other than those concerned with the assessment and collection of the taxes which are the subject of the present Convention. No information as aforesaid shall be exchanged which would disclose any trade, business, industrial or professional secret or trade process.

ARTICLE XXII

(1) The Contracting States undertake to lend assistance and support to each other in the collection of the taxes which are the subject of the present Convention, together with interest, costs, and additions to the taxes and fines not being of a penal character.

(2) In the case of applications for enforcement of taxes, revenue claims of each of the Contracting States which have been finally determined may be accepted for enforcement by the other Contracting State and collected in that State in accordance with the laws applicable to the enforcement and collection of its own taxes. The State to which application is made shall not be required to enforce executory measures for which there is no provision in the law of the State making the application.

(3) Any application shall be accompanied by documents establishing that under the laws of the State making the application the taxes have been finally determined.

(4) The assistance provided for in this Article shall not be accorded with respect to the citizens, corporations, or other entities of the State to which application is made, except as is necessary to insure that the exemption or reduced rate of tax granted under the convention to such citizens, corporations or other entities shall not be enjoyed by persons not entitled to such benefits.

ARTICLE XXIII

(1) In no case shall the provisions of Articles XXI and XXII be construed so as to impose upon either of the Contracting States the obligation

(a) To carry out administrative measures at variance with the regulations and practice of either Contracting State, or

(b) To supply particulars which are not procurable under its own legislation or that of the State making application.

(2) The State to which application is made for information or assistance shall comply as soon as possible with the request addressed to it. Nevertheless, such State may refuse to comply with the request for reasons of public policy or if compliance would involve violation of a trade, business, industrial or professional secret or trade process. In such case it shall inform, as soon as possible, the State making the application.

ARTICLE XXIV

Where the action of the revenue authorities of the Contracting States has resulted or will result in double taxation contrary to the provisions of the present Convention, the taxpayer shall be entitled to lodge a claim with the State of which he is a citizen or subject or, if he is not a citizen or subject of either of the Contracting States, with the State of which he is a resident, or, if the taxpayer is a corporation, with the State in which it is created or organized. Should the claim be upheld, the competent authority of such State shall undertake to come to an agreement with the competent authority of the other State with a view to equitable avoidance of the double taxation in question.

ARTICLE XXV

(1) The provisions of the present Convention shall not be construed to restrict in any manner any exemption, deduction, credit or other allowance accorded by the laws of one of the Contracting States in the determination of the tax imposed by such State.

(2) Should any difficulty or doubt arise as to the interpretation or application of the present Convention, the competent authorities of the Contracting States shall undertake to settle the question by mutual agreement.

(3) The citizens or subjects of one of the Contracting States shall not, while resident in the other Contracting State, be subjected therein to other or more burdensome taxes than are the citizens or subjects of such other Contracting State residing in its territory. The term "citizens" or "subjects" as used in this Article includes all legal persons, partnerships and associations deriving their status from, or created or organized under the laws in force in, the respective Contracting States. In this Article the word "taxes" means taxes of every kind or description whether national, federal, state, provincial or municipal.

ARTICLE XXVI

(1) The authorities of each of the Contracting States, in accordance with the practices of that State, may prescribe regulations necessary to carry out the provisions of the present Convention.

(2) With respect to the provisions of the present Convention relating to exchange of information and mutual assistance in the collection of taxes, the competent authorities may, by common agreement, prescribe rules concerning matters of procedure, forms of application and replies thereto, conversion of currency, disposition of amounts collected, minimum amounts subject to collection, and related matters.

ARTICLE XXVII

(1) Either of the Contracting States may, at the time of exchange of instruments of ratification or thereafter while the present Convention continues in force, by a written notification of extension given to the other Contracting State through diplomatic channels, declare the desire of the government of any overseas part of the Kingdom (in the case of the Netherlands) or overseas territory (in the case of the United States), which imposes taxes substantially similar in character to those which are the subject of the present Convention, that the operation of the present Convention, either in whole or as to such provisions thereof as may be deemed to have special application, shall extend to such part or territory.

(2) In the event that a notification is given by one of the Contracting States in accordance with paragraph (1) of this Article, the present Convention, or such provisions thereof as may be specified in the notification, shall apply to any part or territory named in such notification on and after the first day of January following the date of a written communication through diplomatic channels addressed to such Contracting State by the other Contracting State, after such action by the latter State as may be necessary in accordance with its own procedures, stating that such notification is accepted in respect of such part or territory. In the absence of such acceptance, none of the provisions of the present Convention shall apply to such part or territory.

(3) At any time after the expiration of one year from the effective date of an extension made by virtue of paragraphs (1) and (2) of this Article, either of the Contracting States may, by a written notice of termination given to the other Contracting State through diplomatic channels, terminate the application of the present Convention to any part or territory to which the Convention, or any of its provisions, has been extended. In that case, the present Convention, or the provisions thereof specified in the notice of termination, shall cease to be applicable to the part or territory named in such notice of termination on and after the first day of January following the expiration of a period

of six months after the date of such notice; provided, however, that this shall not affect the continued application of the Convention, or any of the provisions thereof, to the United States, to the Netherlands, or to any part or territory (not named in the notice of termination) to which the Convention, or such provision thereof, applies.

(4) For the application of the present Convention in relation to any part or territory to which it is extended by notification given by the United States or the Netherlands, references to "the United States" or to "the Netherlands" or to one or the other Contracting State, as the case may be, shall be construed to refer to such part or territory.

ARTICLE XXVIII

(1) The present Convention shall be ratified and the instruments of ratification shall be exchanged at Washington as soon as possible.

(2) The present Convention shall become effective on the first day of January in the year last preceding the year in which the exchange of instruments of ratification takes place. It shall continue effective for a period of five years beginning with that date and indefinitely after that period, but may be terminated by either of the Contracting States at the end of the five-year period or at any time thereafter, provided that at least six months' prior notice of termination has been given, the termination to become effective on the first day of January following the expiration of the six-month period.

Done at Washington, in duplicate, in the English and Dutch languages, the two texts having equal authenticity, this 29th day of April, 1948.

For the Government of the United States of America:

[SEAL]

G. C. MARSHALL.

For the Government of the Kingdom of the Netherlands:

[SEAL]

E. N. VAN KLEFFENS.

PROCLAMATION OF THE PRESIDENT OF THE UNITED STATES DATED DECEMBER 8, 1948

And whereas the Senate of the United States of America, by their resolution of June 17, 1948, two-thirds of the Senators present concurring therein, did advise and consent to the ratification of the aforesaid convention subject to certain reservations, as follows:

(1) The Government of the United States of America does not accept Article XI of the convention relating to gains from the sale or exchange of capital assets.

(2) The Government of the United States of America does not accept Article XIII of the convention relating to United States taxation of the undistributed earnings, profits, income or surplus of a Netherlands corporation.

(3) The Government of the United States of America does not accept Article XIV of the convention relating to settlement of unpaid United States income tax liability unless there be eliminated therefrom, (a) references now appearing therein to Article XIII and (b) any language which might prevent the taxation by United States of capital gains, if any, taxable under the revenue laws of the United States for the respective years in which such gains were realized.

And whereas the respective instruments of ratification of the aforesaid convention were duly exchanged at Washington on December 1, 1948, and a protocol of exchange of instruments of ratification, in the English and Dutch languages, was signed on that date by the respective Plenipotentiaries of the United States of America and the Kingdom

of the Netherlands, the English text of which protocol reads in part as follows:

The ratification by the Government of the United States of America of the convention aforesaid recites in their entirety the reservations contained in the resolution of June 17, 1948 of the Senate of the United States of America advising and consenting to ratification of the convention aforesaid, the texts of which reservations were communicated by the Government of the United States of America to the Government of the Kingdom of the Netherlands. The Government of the Kingdom of the Netherlands has accepted the reservations aforesaid. Accordingly, it is the understanding of both Governments that Article XI and Article XIII of the convention aforesaid shall be deemed to be deleted and of no effect and further that, with respect to Article XIV, there shall be deemed to be deleted therefrom and of no effect (a) all references therein to Article XIII and (b) any language which might prevent the taxation of capital gains, if any, taxable under the revenue laws of either of the two Governments for the respective years in which such gains were realized.

§ 7.851 *Applicable provisions of the Internal Revenue Code.* The Internal Revenue Code provides in part as follows:

CHAPTER I—INCOME TAX

SEC. 22. GROSS INCOME.

(b) *Exclusions from gross income.* The following items shall not be included in gross income and shall be exempt from taxation under this chapter:

(7) *Income exempt under treaty.* Income of any kind, to the extent required by any treaty obligation of the United States;

SEC. 62. RULES AND REGULATIONS. The Commissioner, with the approval of the Secretary, shall prescribe and publish all needful rules and regulations for the enforcement of this chapter.

Pursuant to section 62 of the Internal Revenue Code, other provisions of the internal revenue laws, and to Article XXVI of the convention, the following regulations, which are designated as §§ 7.850 to 7.868, are hereby prescribed and all regulations inconsistent herewith are modified accordingly.

§ 7.852 *Scope of the convention.* The primary purposes of the convention, to be accomplished on a reciprocal basis, are to avoid double taxation upon major items of income derived from sources in one country by persons resident in, or by corporations of, the other country, and to provide for administrative cooperation between the competent tax authorities of the two countries looking to the avoidance of double taxation and the prevention of fiscal evasion.

The specific classes of income from sources within the United States exempt under the convention from United States tax where derived from such sources on or after January 1, 1947, are:

(a) Industrial and commercial profits of a Netherlands enterprise having no permanent establishment in the United States (Article III);

(b) Income derived by a nonresident alien who is a resident of the Netherlands, or by a Netherlands corporation, from the operation of ships or aircraft

registered in the Netherlands (Article VI);

(c) Interest (other than interest from mortgage notes (not including bonds) secured by real property) and royalties (including film rentals) derived by a nonresident alien who is a resident of the Netherlands or by a Netherlands corporation if such alien or corporation has no permanent establishment in the United States (but such exemption does not apply to interest paid to a Netherlands corporation controlling the corporation paying such interest) (Articles VIII and IX);

(d) Wages, salaries, compensation, pensions and life annuities paid by, or out of funds created by, the Netherlands to aliens present in the United States (Article XV);

(e) Compensation, subject to certain limitations, for personal services derived by a nonresident alien who is a resident of the Netherlands (Article XVI);

(f) Private pensions and life annuities derived by nonresident alien individuals residing in the Netherlands (Article XV (2));

(g) Dividends and interest paid by a Netherlands corporation to a nonresident alien or to a foreign corporation (Article XII);

(h) Remuneration derived from teaching in the United States, under certain conditions, for a period of not more than two years by a professor or teacher who is a resident of the Netherlands but who is temporarily present in the United States (Article XVII);

(i) Remittances from sources outside the United States received in the United States by a nonresident alien individual who is resident in the Netherlands but who is temporarily present in the United States for the purposes of study or for acquiring business experience, such remittances being for the purpose of his maintenance or studies (Article XVIII).

The convention also reduces to 15 percent the rate of tax otherwise imposed upon dividends derived by a nonresident alien who is a resident of the Netherlands or by a Netherlands corporation if such alien or corporation has no permanent establishment in the United States.

As to exemption from withholding of the tax at the source in the case of interest, royalties, pensions, and life annuities, and reduction in the rate of tax from 30 percent to 15 percent in the case of dividends see Treasury Decision 5690, approved March 2, 1949 (26 CFR 7.800 to 7.810).

The convention does not affect the liability to United States income taxation of subjects of the Netherlands who are residents of the United States except that such individuals are entitled to the benefits of Article XIX (relating to credit for Netherlands income tax), and of Article XXV (relating to equality of taxation). Except as provided in Article XIX, relating to the credit for income tax, the convention does not affect taxation by the United States of a citizen of the United States or of a domestic corporation, even though such citizen is resident in the Netherlands and such corporation is engaged in trade or business in the Netherlands.

§ 7.853 Definitions. As used in §§ 7.850 to 7.868, unless the context otherwise requires, the terms defined in the convention shall have the meanings so assigned to them. Any term used in such sections which is not defined in the convention but which is defined in the Internal Revenue Code shall be given the definition contained therein unless the context otherwise requires.

As used in §§ 7.850 to 7.868:

(a) The term "permanent establishment" means a branch, factory, or other fixed place of business. The fact that a Netherlands corporation has a domestic subsidiary corporation, or a foreign subsidiary corporation having a branch in the United States, does not of itself constitute either subsidiary corporation a permanent establishment of the parent Netherlands enterprise. The fact that a Netherlands enterprise has business dealings in the United States through a bona fide commission agent, broker, or custodian, acting in the usual course of his business as such, or maintains in the United States an office or other fixed place of business used exclusively for the purchase of goods or merchandise, does not mean that such Netherlands enterprise has a permanent establishment in the United States. If, however, a Netherlands enterprise carries on business in the United States through an agent who has, and habitually exercises, a general authority to negotiate and conclude contracts on behalf of such enterprise or if it has an agent who maintains within the United States a stock of merchandise from which he regularly fills orders on behalf of his principal, then such enterprise shall be deemed to have a permanent establishment in the United States. However, an agent having power to contract on behalf of his principal but only at fixed prices and under conditions determined by the principal does not necessarily constitute a permanent establishment of such principal. The mere fact that an agent (assuming he has no general authority to contract on behalf of his employer or principal) maintains samples or occasionally fills orders from incidental stocks of goods maintained in the United States will not constitute a permanent establishment within the United States. The mere fact that salesmen, employees of a Netherlands enterprise, promote the sale of their employer's products in the United States or that such enterprise transacts business in the United States by means of mail order activities, does not mean such enterprise has a permanent establishment therein. The term "permanent establishment" as used in the convention implies the active conduct therein of a business enterprise. The mere ownership, for example, of timberlands or a warehouse in the United States by a Netherlands enterprise does not mean that such enterprise has a permanent establishment therein. As to the effect of the maintenance of a permanent establishment within the United States upon exemption from United States tax in the case of interest and royalties and reduction in the rate of United States tax in the case of dividends, see § 7.857.

(b) The term "enterprise" means any commercial or industrial undertaking

whether conducted by an individual, partnership, corporation, or other entity. It includes such activities as manufacturing, merchandising, mining, processing, and banking. It does not include the rendition of personal services. Hence, a nonresident alien who is a resident of the Netherlands and who renders personal services is not, merely by reason of such services, engaged in an enterprise within the meaning of the convention and his liability to United States tax is not affected by Article III of the convention.

(c) The term "Netherlands enterprise" means an enterprise carried on in the Netherlands by a citizen or resident of the Netherlands or by a Netherlands corporation. The term "Netherlands corporation" means a corporation, association, or other organization or juridical entity created in or under the laws of the Netherlands.

(d) The term "industrial or commercial profits" means profits arising from industrial, commercial, mercantile, manufacturing, and like activities of a Netherlands enterprise as defined in this section. Such term does not include rentals, royalties, interest, dividends, fees, compensation for personal services, nor gains derived from the sale or exchange of capital assets. Such enumerated items of income are not governed by the provisions of Article III of the convention.

§ 7.854 Scope of convention with respect to determination of "industrial or commercial profits"—(a) General. Article III of the convention adopts the principle that an enterprise of one of the contracting states shall not be taxable by the other contracting state upon its industrial or commercial profits unless it has a permanent establishment in the latter state. Hence, a Netherlands enterprise is subject to United States tax upon its industrial and commercial profits to the extent of such profits from sources within the United States only if it has a permanent establishment within the United States. From the standpoint of Federal income taxation, the article has application only to a Netherlands enterprise and to the industrial and commercial income thereof from sources within the United States. It has no application, for example, to compensation for labor or personal services performed in the United States nor to income derived from real property located in the United States, including rentals and royalties therefrom, nor to gains from the sale or disposition of such property, nor to interest, dividends, royalties, other fixed or determinable annual or periodical income and gains derived from the sale or exchange of capital assets.

(b) **No United States permanent establishment.** A nonresident alien (including a nonresident alien individual, fiduciary and partnership) who is a resident or citizen of the Netherlands or a Netherlands corporation, carrying on an enterprise in the Netherlands and having no permanent establishment in the United States is not, with respect to income arising on or after January 1, 1947, subject to United States income tax upon industrial or commercial profits from

sources within the United States. For example, if the Netherlands enterprise carried on by such alien or corporation sells, in 1948, merchandise, such as tulip bulbs, textiles, or liquors, through a bona fide commission agent or broker in the United States acting in the ordinary course of his business as such agent or broker, the resulting profits are, under the terms of Article III of the convention, exempt from United States income tax. Likewise no permanent establishment exists and no United States income tax attaches to such profits if such enterprise, through its sales agents in the United States, secures orders for its products, the sales being made in the Netherlands.

(c) *United States permanent establishment.* A nonresident alien (including a nonresident alien individual, fiduciary and partnership) who is a resident or citizen of the Netherlands, or a Netherlands corporation, whether or not carrying on an enterprise in the Netherlands, having a permanent establishment in the United States, is subject to tax upon industrial or commercial profits from sources within the United States to the same extent as are nonresident aliens and foreign corporations engaged in trade or business therein. In the determination of the income taxable to such alien or foreign corporation all industrial and commercial profits from sources within the United States shall be deemed to be allocable to the permanent establishment in the United States. Hence, for example, if a Netherlands enterprise having a permanent establishment in the United States sells in the United States, through a commission agent therein goods produced in the Netherlands, the resulting profits derived from United States sources from such transactions are allocable to such permanent establishment even though such transactions were carried on independently of such establishment. In determining industrial and commercial profits no account shall be taken of the mere purchase of merchandise within the United States by the Netherlands enterprise. The industrial or commercial profits of the permanent establishment shall be determined as if the establishment were an independent enterprise engaged in the same or similar activities and dealing at arm's length with the enterprise of which it is a permanent establishment.

§ 7.855 *Control of a domestic enterprise by a Netherlands enterprise.* Article IV of the convention provides, in effect, that if a Netherlands corporation by reason of its control of a domestic enterprise imposes on such latter enterprise conditions different from those which would result from normal business relations between independent enterprises, the accounts between the enterprises may be adjusted so as to ascertain the true net income of each enterprise. The purpose is to place the controlled domestic enterprise on a tax parity with an uncontrolled domestic enterprise by determining, according to the standard of an uncontrolled enterprise, the true net income from the property and business of the controlled enterprise. The basic objective of the article is that if the accounting records do not truly reflect the net

income from the property and business of such domestic enterprise the Commissioner of Internal Revenue may intervene and, by making such distributions, apportionments, or allocations as he may deem necessary of gross income or deductions of any item or element affecting net income as between such domestic enterprise and the Netherlands enterprise by which it is controlled or directed, determine the true net income of the domestic enterprise. The provisions of § 29.45-1, Regulations 111, shall, insofar as applicable, be followed in the determination of the net income of the domestic business.

§ 7.856 *Income from operation of ships and aircraft.* The income derived from the operation of ships or aircraft registered in the Netherlands by a nonresident alien who is a resident or citizen of the Netherlands, or by a Netherlands corporation, and carrying on an enterprise in the Netherlands, is, with respect to such income derived on or after January 1, 1947, exempt from United States income tax under the provisions of Article VI of the convention. However, the profits, if any, derived by such alien or corporation from the operation of ships or aircraft not so registered are treated as are industrial and commercial profits generally. See Article III of the convention and § 7.854.

§ 7.857 *Exemption from, or reduction in rate of, United States tax in the case of dividends, interest and royalties—(a) Dividends—(1) General.* The tax imposed by the Internal Revenue Code in the case of dividends received on or after January 1, 1947, from sources within the United States by (i) a nonresident alien (including a nonresident alien individual, fiduciary and partnership) who is a resident of the Netherlands, or (ii) a Netherlands corporation is limited to 15 percent under the provisions of Article VII (1) (relating to dividends) if such alien or corporation, at no time during the taxable year in which such dividends were so derived, was engaged in trade or business within the United States through a permanent establishment therein. Thus, if a nonresident alien who is a resident of the Netherlands, performs personal services within the United States during the calendar year 1948 and has no permanent establishment within the United States at any time during such year, he is entitled to the reduced rate of tax with respect to such dividends derived by him from United States sources in that year, even though by reason of his having rendered personal services within the United States he is engaged in trade or business therein in that year within the meaning of section 211 (b) of the Internal Revenue Code. If, for example, A, a nonresident alien who is a resident of the Netherlands, derives in 1948, \$5,000 compensation for such personal services and his only other income from sources within the United States consists of dividends, the dividends are subject to tax at a rate not to exceed 15 percent and his earned income is subject to normal tax and surtax without taking the dividends into account in determining the tax on such earned income.

(2) *Dividends paid by a United States subsidiary corporation.* Under the provisions of Article VII (1) of the convention, dividends paid by a domestic corporation to a Netherlands corporation are subject to tax at the rate of only 5 percent if (i) such Netherlands corporation controls, directly or indirectly, at the time the dividend is paid 95 percent or more of the voting power in such domestic corporation, (ii) not more than 25 percent of the gross income of the domestic corporation for the three year period immediately preceding the taxable year in which the dividend is paid consists of dividends and interest (other than dividends and interest paid to such domestic corporation by its own subsidiary corporations, if any), and (iii) the relationship between such domestic corporation and such Netherlands corporation has not been arranged or maintained primarily with the intention of securing such reduced rate of 5 percent.

(b) *Interest and royalties—(1) General.* Interest (other than interest from mortgage notes (not including bonds) secured by real property and other than interest paid by a subsidiary corporation to its Netherlands parent corporation, as explained in subparagraph (2) of this paragraph), whether on bonds, securities, notes, debentures, or any other form of indebtedness (including interest on obligations of the United States and on obligations of instrumentalities of the United States) and royalties for the right to use copyrights, patents, designs, secret processes and formulae, trade marks, and other analogous property, and royalties (including rentals in respect of motion picture films) or for the use of industrial, commercial or scientific equipment received on or after January 1, 1947, from sources within the United States by (i) a nonresident alien (including a nonresident alien individual, fiduciary, and partnership) who is a resident of the Netherlands, or (ii) a Netherlands corporation are exempt from United States tax under the provisions of Articles VIII and IX of the convention if such alien or corporation at no time during the taxable year in which such interest or royalty was so derived had a permanent establishment situated within the United States.

Such interest and royalties are, therefore, not subject to the withholding provisions of the Internal Revenue Code.

(2) *Interest paid by subsidiary corporation to its Netherlands parent corporation.* Article VIII (1) of the convention provides, in part, that the exemption from United States tax of interest paid to Netherlands corporations shall not apply to interest paid by a domestic corporation to a Netherlands corporation if such Netherlands corporation controls, directly or indirectly, more than 50 percent of the entire voting power in such domestic corporation.

(c) *Beneficiaries of an estate or trust.* A nonresident alien who is a resident of the Netherlands and who is a beneficiary of a domestic estate or trust shall be entitled to the exemption, or reduction in the rate of tax, as the case may be, provided in Articles VII, VIII and IX of the convention with respect to dividends, interest and royalties to the extent such

item or items are included in his distributive share of income of such estate or trust if he is not engaged in trade or business in the United States through a permanent establishment. In such case such beneficiary must, in order to be entitled to the exemption or reduction in the rate of tax, execute Form 1001-N or Form 1001A-N (modified to show dividends where applicable) and file such form with the fiduciary of such estate or trust in the United States.

In any case in which dividends, interest or royalties are derived from United States sources by a Netherlands estate or trust any beneficiary of such estate or trust who is not a resident of the Netherlands, or who is engaged in trade or business in the United States through a permanent establishment, is not entitled to any exemption under the convention with respect to such income included in his distributive share of the income of the estate or trust.

§ 7.858 Government wages, salaries, pensions and similar remuneration. Article XV (1) of the convention provides that wages, salaries and similar compensation, and pensions and life annuities, paid on and after January 1, 1947, to an individual either directly by, or from funds created by, the Government of the Netherlands or by a political subdivision or territory of the Netherlands, is exempt from Federal income tax. The provisions of this article of the convention are, however, subject to the reservation and exception contained in Article XIX of the convention. No exemption from Federal income tax as to such income, not otherwise allowed by the internal revenue laws, is granted to a citizen or resident of the United States, except as to an individual who occupies the dual status of a citizen of the United States and a citizen of the Netherlands. Thus, if A, a United States citizen, marries a Netherlands subject and assumes the status of a Netherlands subject by reason of such marriage without relinquishing her United States citizenship, and performs personal services, whether within or without the United States, for the Government of the Netherlands, the compensation for such services is excluded from gross income. As to the taxation, generally, of compensation of alien employees of foreign governments see section 116 (h) of the Internal Revenue Code and § 29.116-2, Regulations 111.

§ 7.859 Pensions and life annuities. Under the provisions of Article XV (2) of the convention, private pensions and life annuities derived on or after January 1, 1947, from sources within the United States by a nonresident alien individual who is a resident of the Netherlands are exempt from Federal income tax. The term "pensions" is defined in Article XV (3), and for the purposes of Article XV (2) does not include retired pay or pensions paid by the United States or by any state or territory of the United States. The term "life annuities" is defined in Article XV (4), and for the purposes of Article XV (2) does not include retired pay or pensions paid by the United States or by any state or territory of the United States.

§ 7.860 Compensation for labor or personal services. Article XVI of the convention provides, upon a reciprocal basis, that a nonresident alien who is a resident of the Netherlands is exempt from Federal income tax upon compensation (regardless of amount of such compensation) received by such alien on or after January 1, 1947, for labor or personal (including professional) services performed during the taxable year within the United States if for such taxable year:

(a) Such alien is temporarily present within the United States for a period or periods not exceeding 183 days during the taxable year, and

(b) Such services are performed as a worker or employee of, or under contract with, a resident of the Netherlands or a Netherlands corporation (even though such resident or corporation is engaged in trade or business within the United States) which resident or corporation actually bears the expense of such compensation and is not reimbursed therefor by another person.

As to the source of compensation for labor or personal services, see section 119 (a) (3), Internal Revenue Code.

§ 7.861 Dividends and interest paid by a Netherlands corporation. A dividend paid by a foreign corporation constitutes in whole or in part income from sources within the United States and hence is subject to tax in the hands of a nonresident alien or foreign corporation, if 50 percent or more of the gross income of the foreign corporation paying such dividend is derived from sources within the United States during the period prescribed by the statute. Section 119 (a) (2) (B), Internal Revenue Code, and § 29.119-3 (b), Regulations 111. Interest paid by a resident foreign corporation constitutes in its entirety income from sources within the United States, and hence is subject to tax in the hands of a nonresident alien individual or foreign corporation, if 20 percent or more of the gross income of the foreign corporation paying such interest is derived from sources within the United States during the period prescribed by the statute. Section 119 (a) (1) (B), Internal Revenue Code, and § 29.119-2 (b), Regulations 111.

Under the provisions of Article XII of the convention dividends and interest paid by a Netherlands corporation to any nonresident alien or to any foreign corporation, whether or not such alien is a resident of the Netherlands, are not, on and after January 1, 1947, subject to Federal income tax regardless of whether the corporation paying such dividends or interest is a resident foreign (as to the United States) corporation and regardless of the percentage of its gross income derived from sources within the United States.

§ 7.862 Visiting professors or teachers. Under Article XVII of the convention, an alien who is a resident of the Netherlands is exempt from United States income tax with respect to remuneration derived on or after January 1, 1947, for teaching, lecturing, or instructing at any university, college, school, or other educational institution situated within the

United States for a period not exceeding two years from the date of his arrival in the United States, if he is temporarily present in the United States for such purposes and because of an agreement between the United States and the Netherlands or an agreement between an educational institution situated in the United States and an educational institution situated in the Netherlands, such agreement having as its object the exchange of professors and teachers between such institutions. It shall be deemed that such alien coming to the United States for the purposes indicated has, for a period of not more than two years immediately succeeding the date of his arrival within the United States for such purposes, the tax status of a nonresident alien in the absence of proof of his intention to remain indefinitely in the United States.

§ 7.863 Remittances. Under Article XVIII of the convention, nonresident alien individuals who are residents of the Netherlands but who are temporarily present in the United States for the purposes of study or for acquiring business experience are exempt from Federal income tax upon amounts derived on or after January 1, 1947, and representing remittances from sources outside the United States for the purposes of their maintenance, education, studies and training.

§ 7.864 Natural resource royalties and real property rentals. Under Article X of the convention, in any case in which a nonresident alien (who is a resident of the Netherlands) or a Netherlands corporation, derives from sources within the United States, on or after January 1, 1947, royalties from the operation of mines, oil wells, quarries or other natural resources, or rentals from real property situated within the United States, such alien or corporation may elect, for the taxable year in which such income is so derived, to be subject to Federal income tax as if such alien or corporation were engaged in trade or business within the United States by reason of having a permanent establishment therein during such taxable year. Such election shall be made by so signifying on the return for such year. The election so signified shall be irrevocable for the taxable year for which such election is made. In such a case a return may be filed by the nonresident alien or foreign corporation even though the sole income of such alien or corporation from sources within the United States is fixed or determinable annual or periodical income upon which the tax has been fully satisfied at the source and there exists no necessity for the filing of the return except for the purposes of securing the benefits of Article X of the convention. See § 29.217-2, Regulations 111.

§ 7.865 Credit against United States tax liability for income tax paid to the Netherlands. For the purpose of avoidance of double taxation, Article XIX (2) of the convention provides that there shall be allowed by the United States a credit against United States income tax liability for the amount of the Netherlands taxes described in Article I (b) (i) of the convention imposed on income

derived on or after January 1, 1947, from sources within the Netherlands. Such credit is, however, subject to the limitations provided in section 131 of the Internal Revenue Code (relating to the credit for foreign taxes). See §§ 29.131-1 to 29.131-9 of Regulations 111.

§ 7.866 *Adjustment of tax liability of nonresident aliens who are residents of the Netherlands and of Netherlands corporations.* Article XIV (1) of the convention as modified by the reservations thereto (see § 7.850) confers upon the Commissioner of Internal Revenue authority to adjust the tax liability for taxable years beginning prior to January 1, 1936, of any nonresident alien individual who is a resident of the Netherlands and of any corporation organized under the laws of the Netherlands in any case in which such tax liability remained unpaid on January 1, 1947 (the effective date of the convention). Such provisions, however, will not apply unless—

(a) The taxpayer has filed with the Commissioner of Internal Revenue on or before December 31, 1948, a request that such tax liability be so adjusted, showing facts sufficient to apprise the Commissioner of the basis of the request. The Commissioner may also require a sworn statement showing for each year involved and for such other years as he deems pertinent: (1) By items and classes of income, the amounts of dividends, interest, rents, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, or other fixed or determinable annual or periodical income, gains, profits and income derived from sources within the United States; (2) the business transactions, if any, carried on in the United States by or in behalf of the taxpayer during each of such years; and (3) such further information as the Commissioner may require in the particular case; and

(b) The Commissioner is satisfied that the additional income tax involved did not arise by reason of fraud with intent to evade the tax on the part of the taxpayer concerned.

In any case in which the Commissioner deems it appropriate to exercise the authority thus conferred, the resulting tax liability for any such year or years may not exceed the amount of the liability which would be determined had the following been given effect for such year or years:

(i) The Revenue Act of 1936 (except in the case of a Netherlands corporation in which more than 50 percent of the entire voting power was controlled, directly or indirectly, throughout the latter half of the taxable year for which the liability is being determined, by citizens or residents of the United States), but the taxation of gains, if any, from the sale or exchange of capital assets in the respective years shall be determined without regard to that act;

(ii) Article XII of the convention, exempting from United States tax dividends and interest paid by a Netherlands corporation to nonresident aliens or foreign corporations.

In any case in which the Commissioner of Internal Revenue has exercised his

authority to apply the provisions of Article XIV (1) of the convention, if the taxpayer was not engaged in trade or business within the United States and had no office or place of business therein during the taxable year involved, the aggregate amount of interest and penalties may not exceed 50 percent of the amount of the tax with respect to which such interest and penalties have been computed.

Article XIV (2) of the convention as modified by the reservations thereto (see § 7.850), provides that the Federal income tax liability for taxable years beginning after December 31, 1935, and prior to January 1, 1947, which remained unpaid on January 1, 1947, in the case of any nonresident alien individual, a resident of the Netherlands, or of any Netherlands corporation, shall be determined under the United States internal revenue law properly applicable thereto, except that Article XII (relating to exemption from United States tax of dividends and interests paid by a Netherlands corporation) shall be treated as being in effect for such years. (See § 7.861.)

§ 7.867 *Reciprocal administrative assistance—(a) General.* By Article XXI of the convention, the United States and the Netherlands adopt the principle of exchange of such information as is necessary for carrying out the provisions of the convention or for the prevention of fraud or for the detection of practices which are aimed at reduction of the revenues of either country, but not including information which would disclose a trade, business, industrial or professional secret or trade process.

The information and correspondence relative to exchange of information may be transmitted directly by the Commissioner of Internal Revenue to the Directeur-Generaal der Belastingen of the Netherlands.

(b) *Information to be furnished in due course.* Pursuant to such principle, every United States withholding agent shall make and file with the collector, in duplicate, an information return on Form 1042E, in addition to the withholding return, Form 1042, for the calendar year 1948 and each subsequent calendar year with respect to: (1) Dividends from which a tax of 15 percent was withheld from persons whose addresses are in the Netherlands (5 percent in the case of dividends falling within the scope of the proviso of Article VII (1) of the convention); (2) royalties and like amounts and interest (other than coupon bond interest reported on Form 1001-N) from which no tax was withheld from persons who have furnished to the withholding agent Form 1001A-N; and (3) all other fixed or determinable annual or periodical income paid to such persons.

In accordance with the provisions of Article XXI of the convention, the Commissioner of Internal Revenue will forward to the Directeur-Generaal der Belastingen of the Netherlands, as soon as practicable after the close of the calendar year 1948, and of each calendar year thereafter during which the convention is in effect, the following information relating to such calendar year: The names

and addresses of all persons whose addresses are in the Netherlands, who derived from sources within the United States dividends, interest, rents, royalties, salaries, wages, pensions, annuities and other fixed or determinable annual or periodical profits or income, and the amount of such income with respect to such persons as disclosed on such return. For these purposes the transmission to the Directeur-Generaal der Belastingen of information return, Form 1042E, and ownership certificate, Form 1001-N, for the calendar year 1948 and subsequent calendar years, shall constitute compliance with the provisions of Article XXI of the convention and of §§ 7.850 to 7.866.

(c) *Information in specific cases.* Under the provisions and limitations of Article XXI of the convention, and subject to the provisions of Article XXIII and Article XXVI of the convention, and upon request of the Directeur-Generaal der Belastingen, the Commissioner of Internal Revenue shall furnish to the Directeur-Generaal der Belastingen information available to or obtainable by the Commissioner of Internal Revenue relative to the tax liability of any person under the revenue laws of the Netherlands in any case in which such information is necessary to the administration of the provisions of the convention or for the prevention of fraud or the administration of statutory provisions against legal avoidance.

§ 7.868 *Claims in cases of double taxation.* Under Article XXIV of the convention, where the action of the revenue authorities of the contracting states has resulted or will result in double taxation contrary to the provisions of the convention, the taxpayer is entitled to lodge a claim with the country of which he is a citizen or, if he is not a citizen of either country, with the country of which he is a resident, or if the taxpayer is a corporation, with the country in which it is created or organized. Article XXIV further provides that should the claim be upheld, the competent authority of the country with which the claim is lodged shall undertake to come to an agreement with the competent authority of the other country with a view to equitable avoidance of the double taxation. Such a claim on behalf of a United States citizen or corporation or other entity, or on behalf of a resident of the United States who is not a Netherlands subject, shall be filed with the Commissioner of Internal Revenue, Washington 25, D. C. The claim should be set up in the form of a letter and should show fully all facts on the basis of which the claimant alleges that such double taxation has resulted or will result. If the Commissioner of Internal Revenue determines that there is an appropriate basis for the claim under the convention, he will take the matter up with the Directeur-Generaal der Belastingen of the Netherlands with a view to arranging an agreement of the character contemplated by Article XXIV.

Since the purpose of this Treasury decision is to make effective the provisions of the income tax convention between the United States and the Kingdom of the Netherlands, proclaimed by the President of the United States on Decem-

ber 8, 1948, this Treasury decision is not subject to the effective date limitation of section 4 (c) of the Administrative Procedure Act, approved June 11, 1945.

[SEAL] FRED S. MARTIN,
Acting Commissioner of
Internal Revenue.

Approved: March 16, 1950.

THOMAS J. LYNCH,
Acting Secretary of the Treasury.
[F. R. Doc. 50-2361; Filed, Mar. 21, 1950;
8:55 a. m.]

[T. D. 5777]

PART 7—TAXATION PURSUANT TO TREATIES
SUBPART—DENMARK, TAXABLE YEARS BEGIN-
NING AFTER DECEMBER 31, 1947

Regulations affecting the taxation of nonresident aliens who are residents of Denmark and of Danish corporations under the income tax convention between the United States and the Kingdom of Denmark, proclaimed by the President of the United States on December 8, 1948.

On October 13, 1949, notice of proposed rule making under the income tax convention between the United States and the Kingdom of Denmark, proclaimed by the President of the United States on December 8, 1948, was published in the FEDERAL REGISTER (13 F. R. 6228). After consideration of all such relevant matter as was presented by interested persons regarding the proposal, the following regulations are adopted for the purposes of such convention.

- Sec.
7.950 Introductory.
7.951 Applicable provisions of the Internal Revenue Code.
7.952 Scope of the convention.
7.953 Definitions.
7.954 Scope of convention with respect to determination of "industrial or commercial profits."
7.955 Control of a domestic enterprise by a Danish enterprise.
7.956 Income from operation of ships or aircraft.
7.957 Exemption from, or reduction in rate of, United States tax in the case of dividends, interest and royalties.
7.958 Real property income, natural resource royalties.
7.959 Government wages, salaries, pensions and similar remuneration.
7.960 Pensions and life annuities.
7.961 Compensation for labor or personal services.
7.962 Students and apprentices; remittances.
7.963 Visiting professors or teachers.
7.964 Credit against United States tax liability for Danish tax.
7.965 Reciprocal administrative assistance.
7.966 Claims in cases of double taxation.

AUTHORITY: §§ 7.950 to 7.966 issued under 53 Stat. 32; 26 U. S. C. 62.

§ 7.950 *Introductory.* The income tax convention between the United States and the Kingdom of Denmark, signed May 6, 1948, proclaimed (with reservations thereto) by the President of the United States on December 8, 1948, and effective for taxable years beginning on and after January 1, 1948 (hereinafter referred to as the convention), provides in part as follows:

ARTICLE I

(1) The taxes referred to in this Convention are:

(a) In the case of the United States of America: The Federal income tax, including surtaxes.

(b) In the case of Denmark:
The national income tax, including the war profits tax.

The intercommunal income tax.

The communal income tax.

(2) The present Convention shall also apply to any other taxes of a substantially similar character imposed by either contracting State subsequently to the date of signature of the present Convention.

ARTICLE II

(1) As used in this Convention:

(a) The term "United States" means the United States of America, and when used in a geographical sense includes only the States, the Territories of Alaska and Hawaii, and the District of Columbia.

(b) The term "Denmark" means the Kingdom of Denmark; the provisions of the Convention shall not, however, extend to the Faroe Islands; nor do they apply to Greenland.

(c) The term "permanent establishment" means a branch office, factory, warehouse or other fixed place of business, but does not include the casual and temporary use of merely storage facilities, nor does it include an agency unless the agent has and exercises a general authority to negotiate and conclude contracts on behalf of an enterprise or has a stock of merchandise from which he regularly fills orders on its behalf. An enterprise of one of the contracting States shall not be deemed to have a permanent establishment in the other State merely because it carries on business dealings in such other State through a bona fide commission agent, broker or custodian acting in the ordinary course of his business as such. The fact that an enterprise of one of the contracting States maintains in the other State a fixed place of business exclusively for the purchase of goods or merchandise shall not of itself constitute such fixed place of business a permanent establishment of such enterprise. The fact that a corporation of one contracting State has a subsidiary corporation which is a corporation of the other State or which is engaged in trade or business in the other State shall not of itself constitute that subsidiary corporation a permanent establishment of its parent corporation.

(d) The term "enterprise of one of the contracting States" means, as the case may be, "United States enterprise" or "Danish enterprise".

(e) The term "enterprise" includes every form of undertaking whether carried on by an individual, partnership, corporation, or any other entity.

(f) The term "United States enterprise" means an enterprise carried on in the United States of America by a resident of the United States of America or by a United States corporation or other entity; the term "United States corporation or other entity" means a partnership, corporation or other entity created or organized in the United States of America or under the law of the United States of America or of any State or Territory of the United States of America.

(g) The term "Danish enterprise" means an enterprise carried on in Denmark by a resident of Denmark or by a Danish corporation or other entity; the term "Danish corporation or other entity" means a partnership, corporation or other entity created or organized in Denmark or under Danish laws.

(h) The term "competent authorities" means, in the case of the United States the Commissioner of Internal Revenue or his authorized representative; and in the case of Denmark, the Chief of the Taxation Department of the Ministry of Finance (General-

direktøren for Skattevesenet) or his authorized representative.

(2) In the application of the provisions of the present Convention by one of the contracting States any term not otherwise defined shall, unless the context otherwise requires, have the meaning which such term has under its own tax laws.

ARTICLE III

(1) An enterprise of one of the contracting States shall not be subject to taxation in the other contracting State in respect of its industrial and commercial profits unless it is engaged in trade or business in such other State through a permanent establishment situated therein. If it is so engaged such other State may impose its tax upon the entire income of such enterprise from sources within such other State.

(2) In determining the industrial or commercial profits from sources within the territory of one of the contracting States of an enterprise of the other contracting State, no profits shall be deemed to arise from the mere purchase of goods or merchandise within the territory of the former contracting State by such enterprise.

(3) Where an enterprise of one of the contracting States is engaged in trade or business in the territory of the other contracting State through a permanent establishment situated therein, there shall be attributed to such permanent establishment the industrial or commercial profits which it might be expected to derive if it were an independent enterprise engaged in the same or similar activities under the same or similar conditions and dealing at arm's length with the enterprise of which it is a permanent establishment and the profits so attributed shall, subject to the law of such other contracting State, be deemed to be income from sources within the territory of such other contracting State.

ARTICLE IV

Where an enterprise of one of the contracting States, by reason of its participation in the management or the financial structure of an enterprise of the other contracting State, makes with or imposes on the latter, in their commercial or financial relations, conditions different from those which would be made with an independent enterprise, any profits which would normally have accrued to one of the enterprises but by reason of those conditions have not so accrued, may be included in the profits of that enterprise and taxed accordingly.

ARTICLE V

(1) Income which an enterprise of one of the contracting States derives from the operation of ships or aircraft registered in that State shall be exempt from taxation in the other contracting State.

(2) The present Convention shall not be deemed to affect the arrangement between the United States and Denmark providing for relief from double income taxation on shipping profits, effected by exchanges of notes dated May 22, August 9 and 18, October 24, 25, and 28, and December 5 and 6, in the year 1922.

ARTICLE VI

(1) Dividends shall be taxable only in the contracting State in which the shareholder is resident or, if the shareholder is a corporation or other entity, in the contracting State in which such corporation or other entity is incorporated or organized.

(2) Each of the contracting States reserves, however, the right to collect and retain the tax which, under its revenue laws, is deductible at the source with respect to such dividends, but the tax shall not exceed 15 percent of the amount of dividends derived from sources within such State by a resident, corporation or other entity of the other State,

If the recipient has no permanent establishment in the contracting State from which the dividends are derived.

(3) It is agreed, however, that the rate of dividend tax at the source shall not exceed five percent if the shareholder is a corporation controlling, directly or indirectly, at least 95 percent of the entire voting power in the corporation paying the dividend, and if not more than 25 percent of the gross income of such paying corporation is derived from interest and dividends, other than interest and dividends received from its own subsidiary corporations. Such reduction of the rate to five percent shall not apply if the relationship of the two corporations has been arranged or is maintained primarily with the intention of securing such reduced rate.

ARTICLE VII

Interest on bonds, securities, notes, debentures, or on any other form of indebtedness derived from sources within one of the contracting States by a resident or corporation or other entity of the other contracting State not having a permanent establishment in the former State shall be exempt from tax by such former State.

ARTICLE VIII

Royalties and other amounts derived as consideration for the right to use copyrights, patents, designs, secret processes and formulas, trade-marks and other like property (including rentals and like payments in respect of motion picture films) derived from sources within one of the contracting States by a resident or corporation or other entity of the other contracting State not having a permanent establishment in the former State shall be exempt from taxation in such former State.

ARTICLE IX

(1) Income from real property (not including interest derived from mortgages and bonds secured by real property) and royalties in respect of the operation of mines, quarries, or other natural resources, shall be taxable only in the contracting State in which such property, mines, quarries, or other natural resources are situated.

(2) A resident or corporation of one of the contracting States deriving any such income from sources within the other contracting State may, for any taxable year, elect to be subject to the tax of such other contracting State, on a net basis, as if such resident or corporation were engaged in trade or business within such other contracting State through a permanent establishment therein during such taxable year.

ARTICLE X

(1) Wages, salaries, and similar compensation and pensions paid by one of the contracting States or by any other public authority within that State to individuals residing in the other State shall be taxable only in the former State.

(2) Private pensions and life annuities derived from within one of the contracting States and paid to individuals residing in the other contracting State shall be exempt from taxation in the former State.

(3) The term "life annuities" as used herein means a stated sum payable periodically at stated times during life, or during a specified number of years, under an obligation to make the payments in consideration of a gross sum paid for such obligation.

ARTICLE XI

(1) Compensation for labor or personal services, including the practice of the liberal professions, shall be taxable only in the contracting State in which such services are rendered.

(2) The provisions of paragraph (1) are, however, subject to the following exceptions:

(a) A resident of Denmark shall be exempt from United States tax upon compensation

for labor or personal services if he is temporarily present in the United States for a period or periods not exceeding a total of ninety days during the taxable year and the compensation received for such services does not exceed \$3,000 in the aggregate. If, however, his compensation is received for labor or personal services performed as an employee of, or under contract with, a resident or corporation or other entity of Denmark, he will be exempt from United States tax if his stay in the United States does not exceed a total of 180 days during the taxable year.

(b) The provisions of paragraph (2) (a) of this Article shall apply, mutatis mutandis, to a resident of the United States with respect to compensation for personal services otherwise subject to income tax in Denmark.

(3) The provisions of this Article shall have no application to the income to which Article X (1) relates.

ARTICLE XII

Gains derived in one of the contracting States from the sale or exchange of capital assets by a resident or corporation or other entity of the other contracting State shall be exempt from taxation in the former State if such resident or corporation or other entity is not engaged in trade or business in such former State. [This Article deleted by reservation, see President's Proclamation hereinafter.]

ARTICLE XIII

Students or apprentices, citizens of one of the contracting States, residing in the other contracting State exclusively for purposes of study or for acquiring business experience, shall not be taxable in the latter State in respect of remittances (other than their own income) received by them from abroad for the purposes of their maintenance or studies.

ARTICLE XIV

A professor or teacher, a resident of one of the contracting States, who temporarily visits the territory of the other contracting State for the purpose of teaching for a period not exceeding two years at a university, college, school or other educational institution in the other contracting State, shall be exempted in such other contracting State from tax on his remuneration for such teaching for such period.

ARTICLE XV

It is agreed that double taxation shall be avoided in the following manner:

(a) The United States in determining the income taxes, including surtaxes, of its citizens, residents or corporations may, regardless of any other provision of this Convention, include in the basis upon which such taxes are imposed all items of income taxable under the revenue laws of the United States as if this convention had not come into effect. The United States shall, however, subject to the provisions of section 131, Internal Revenue Code, deduct from its taxes the amount of Danish taxes specified in Article I of this Convention.

(b) Denmark, in determining its taxes specified in Article I of this Convention, may regardless of any other provision of this Convention, include in the basis upon which such taxes are imposed all items of income subject to such taxes under the taxation laws of Denmark. Denmark shall, however, deduct from the taxes so calculated the United States tax on income coming within the provisions of Articles III, IX, X (1), XIII and XIV of this Convention and on earned income earned within the United States, but in an amount not exceeding that proportion of the Danish taxes which such income bears to the entire income subject to tax by Denmark. Denmark will also allow as a deduction from its taxes an amount equal to 15 percent (five percent in the case of dividends covered by Article VI (3)) of the

gross amount of dividends (reduced by the United States tax applicable to such dividends) from sources within the United States.

ARTICLE XVI

(1) The citizens of one of the contracting States shall not, while resident in the other contracting State, be subjected therein to other or more burdensome taxes than are the citizens of such other contracting State residing in its territory. As used in this paragraph,

(a) The term "citizens" includes all legal persons, partnerships, and associations created or organized under the laws in the respective contracting States, and

(b) The term "taxes" means taxes of every kind or description whether national, Federal, state, provincial or municipal.

(2) It is agreed that section 25, paragraph 5, of the Danish law No. 391 of July 12, 1946, prescribing an addition of 80 percent of the capital increment tax on corporations in cases where more than 50 percent of the entire stock capital is owned by a single shareholder residing outside Denmark, shall not be applicable when the shareholder in question is a resident of the United States or a United States corporation or other entity.

ARTICLE XVII

The competent authorities of the contracting States shall exchange such information (being information available under the respective taxation laws of the contracting States) as is necessary for carrying out the provisions of the present Convention or for the prevention of fraud or the administration of statutory provisions against tax avoidance in relation to the taxes which are the subject of the present Convention. Any information so exchanged shall be treated as secret and shall not be disclosed to any person other than those concerned with the assessment and collection of the taxes which are the subject of the present Convention. No information shall be exchanged which would disclose any trade secret or trade process.

ARTICLE XVIII

(1) The contracting States undertake to lend assistance and support to each other in the collection of the taxes which are the subject of the present Convention, together with interest, costs, and additions to the taxes.

(2) In the case of application for enforcement of taxes, revenue claims of each of the contracting States which have been finally determined may be accepted for enforcement by the other contracting State and may be collected in that State in accordance with the laws applicable to the enforcement and collection of its own taxes.

(3) Any application shall include a certification that under the laws of the State making the application the taxes have been finally determined.

(4) The assistance provided for in this Article shall not be accorded with respect to the citizens, corporations, or other entities of the State to which application is made, except as is necessary to insure that the exemption or reduced rate of tax granted under the present Convention to such citizens, corporations, or other entities shall not be enjoyed by persons not entitled to such benefits.

ARTICLE XIX

The State to which application is made for information or assistance shall comply as soon as possible with the request addressed to it except that such State may refuse to comply with the request for reasons of public policy or if compliance would involve violation of a trade, business, industrial or professional secret or trade process.

ARTICLE XX

Where a taxpayer shows proof that the action of the revenue authorities of the

contracting States has resulted in double taxation in his case in respect of any of the taxes to which the present Convention relates, he shall be entitled to lodge a claim with the State of which he is a citizen or, if he is not a citizen of either of the contracting States, with the State of which he is a resident, or, if the taxpayer is a corporation or other entity, with the State in which it is created or organized. Should the claim be upheld, the competent authority of such State may come to an agreement with the competent authority of the other State with a view to equitable avoidance of the double taxation in question.

ARTICLE XXI

(1) The provisions of this Convention shall not be construed to deny or affect in any manner the right of diplomatic and consular officers to other or additional exemptions now enjoyed or which may hereafter be granted to such officers.

(2) The provisions of the present Convention shall not be construed to restrict in any manner any exemption, deduction, credit or other allowance accorded by the laws of one of the contracting States in the determination of the tax imposed by such State.

(3) Should any difficulty or doubt arise as to the interpretation or application of the present Convention, or its relationship to Conventions between one of the contracting States and any other State, the competent authorities of the contracting States may settle the question by mutual agreement.

ARTICLE XXII

The competent authorities of the two contracting States may prescribe regulations necessary to interpret and carry out the provisions of this Convention. With respect to the provisions of this Convention relating to exchange of information and mutual assistance in the collection of taxes, such authorities may, by common agreement, prescribe rules concerning matters of procedure, forms of application and replies thereto, conversion of currency, disposition of amounts collected, minimum amounts subject to collection and related matters.

ARTICLE XXIII

(1) The present Convention shall be ratified and the instruments of ratification shall be exchanged at Washington as soon as possible.

(2) Upon the exchange of instruments of ratification, the present Convention shall have effect.

(a) In the case of United States tax, for the taxable years beginning on or after the first day of January of the year in which such exchange takes place.

(b) In the case of Danish tax, for the taxable years beginning on or after the first day of April of the year in which such exchange takes place.

(3) The present Convention shall continue effective for a period of five years and indefinitely after that period, but may be terminated by either of the contracting States at the end of the five-year period or at any time thereafter, provided that at least six months' prior notice of termination has been given and, in such event, the present Convention shall cease to be effective.

(a) As respects United States tax, for the taxable years beginning on or after the first day of January next following the expiration of the six-month period.

(b) As respects Danish tax, for the taxable years beginning on or after the first day of April next following the expiration of the six-month period.

Done at Washington, in duplicate, in the English and Danish languages, the two texts having equal authenticity, this 6th day of May 1948.

For the President of the United States of America:

[SEAL] G. C. MARSHALL.

For his Majesty the King of Denmark:

[SEAL] HENRIK KAUFFMAN.

PROCLAMATION OF THE PRESIDENT OF THE UNITED STATES DATED DECEMBER 8, 1948

And whereas the Senate of the United States of America, by their resolution of June 17, 1948, two-thirds of the Senators present concurring therein, did advise and consent to the ratification of the aforesaid convention subject to a reservation, as follows:

The Government of the United States of America does not accept Article XII of the convention relating to gains from the sale or exchange of capital assets.

And whereas the text of the aforesaid reservation was communicated by the Government of the United States of America to the Government of Denmark and thereafter the Government of Denmark gave notice of its acceptance of the aforesaid reservation;

And whereas the aforesaid convention was duly ratified by the President of the United States of America on November 24, 1948, in pursuance of the aforesaid advice and consent of the Senate and subject to the aforesaid reservation, and the said convention, with the exception of Article XII thereof, was duly ratified on the part of Denmark;

And whereas the respective instruments of ratification of the aforesaid convention were duly exchanged at Washington on December 1, 1948, and a protocol of exchange of instruments of ratification, in the English and Danish languages, was signed on that date by the respective Plenipotentiaries of the United States of America and Denmark, the English text of which protocol reads in part: "it is the understanding of both Governments that Article XII of the convention aforesaid shall be deemed to be deleted and of no effect";

§ 7.951 *Applicable provisions of the Internal Revenue Code.* The Internal Revenue Code provides in part as follows:

CHAPTER I—INCOME TAX

SEC. 22. GROSS INCOME.

(b) *Exclusions from gross income.* The following items shall not be included in gross income and shall be exempt from taxation under this chapter:

(7) *Income exempt under treaty.* Income of any kind, to the extent required by any treaty obligation of the United States;

SEC. 62. RULES AND REGULATIONS. The Commissioner, with the approval of the Secretary, shall prescribe and publish all needful rules and regulations for the enforcement of this chapter.

Pursuant to section 62 of the Internal Revenue Code, other provisions of the internal revenue laws, and to Article XXII of the convention, the following regulations, which are designated as §§ 7.950 to 7.966, are hereby prescribed and all regulations inconsistent herewith are modified accordingly.

§ 7.952 *Scope of the convention.* The primary purposes of the convention, to be accomplished on a reciprocal basis, are to avoid double taxation upon major

items of income derived from sources in one country by persons resident in, or by corporations of, the other country, and to provide for administrative cooperation between the competent tax authorities of the two countries looking to the avoidance of double taxation and fiscal evasion.

The specific classes of income from sources within the United States exempt under the convention from United States tax for taxable years beginning on and after January 1, 1948, are:

(a) Industrial and commercial profits of a Danish enterprise having no permanent establishment in the United States (Article III);

(b) Income derived by a nonresident alien who is a resident of Denmark, or by a Danish corporation, from the operation of ships or aircraft registered in Denmark (Article V);

(c) Interest and royalties (including motion picture film rentals) derived by a nonresident alien who is a resident of Denmark or by a Danish corporation if such alien or corporation has no permanent establishment in the United States (Articles VII and VIII);

(d) Compensation and pensions paid by Denmark to aliens for services rendered to Denmark (Article X (1));

(e) Private pensions and life annuities derived by nonresident alien individuals residing in Denmark (Article X (2));

(f) Compensation, subject to certain limitations, for personal services derived by a nonresident alien who is a resident of Denmark (Article XI);

(g) Remittances from sources outside the United States received in the United States by a Danish citizen who is temporarily present in the United States for the purposes of study or for acquiring business experience, such remittances being for the purpose of his maintenance or studies (Article XIII);

(h) Remuneration derived from teaching in the United States for a period of not more than two years by a professor or teacher who is a resident of Denmark but who is temporarily present in the United States (Article XIV).

The convention also reduces to 15 percent the rate of tax otherwise imposed upon dividends derived by a nonresident alien who is a resident of Denmark, or by a Danish corporation, if such alien or corporation has no permanent establishment in the United States (Article VI).

As to exemption from withholding of the tax at the source in the case of interest, royalties, pensions and life annuities, and reduction in the rate of tax from 30 percent to 15 percent in the case of dividends, see Treasury Decision 5692, approved March 8, 1949 (26 CFR 7.900 to 7.907).

The convention does not affect the liability to United States income taxation of citizens of Denmark who are residents of the United States except that such individuals are entitled to the benefits of Article XV (relating to credit for Danish income tax), and of Article XVI (relating to equality of taxation). Except as provided in Article XV, relating to the credit for income tax, the convention does not affect taxation by the United States of

a citizen of the United States or of a domestic corporation, even though such citizen is resident in Denmark and such corporation is engaged in trade or business in Denmark.

§ 7.953 Definitions. As used in §§ 7.950 to 7.966, unless the context otherwise requires, the terms defined in the convention shall have the meanings so assigned to them. Any term used in §§ 7.950 to 7.966, which is not defined in the convention but which is defined in the Internal Revenue Code shall be given the definition contained therein unless the context otherwise requires.

As used in §§ 7.950 to 7.966:

(a) The term "permanent establishment" means a branch office, factory, warehouse or other fixed place of business, but does not include the casual and temporary use of merely storage facilities. The fact that a Danish corporation has a domestic subsidiary corporation or a foreign subsidiary corporation having a branch in the United States, does not of itself constitute either subsidiary corporation a permanent establishment of the parent Danish enterprise. The fact that a Danish enterprise has business dealings in the United States through a bona fide commission agent, broker, or custodian, acting in the ordinary course of his business as such, or maintains in the United States an office or other fixed place of business used exclusively for the purchase of goods or merchandise, does not mean that such Danish enterprise has a permanent establishment in the United States. If, however, a Danish enterprise carries on business in the United States through an agent who has, and habitually exercises, a general authority to negotiate and conclude contracts on behalf of such enterprise or if it has an agent who maintains within the United States a stock of merchandise from which he regularly fills orders on behalf of his principal, then such enterprise shall be deemed to have a permanent establishment in the United States. However, an agent having power to contract on behalf of his principal but only at fixed prices and under conditions determined by the principal does not necessarily constitute a permanent establishment of such principal. The mere fact that an agent (assuming he has no general authority to contract on behalf of his employer or principal) maintains samples or occasionally fills orders from incidental stocks of goods maintained in the United States will not constitute a permanent establishment within the United States. The mere fact that salesmen, employees of a Danish enterprise, promote the sale of their employer's products in the United States or that such enterprise transacts business in the United States by means of mail order activities, does not mean such enterprise has a permanent establishment therein. The term "permanent establishment" as used in the convention implies the active conduct therein of a business enterprise. The mere ownership, for example, of timberlands or a warehouse in the United States by a Danish enterprise does not mean that such enterprise has a permanent estab-

lishment therein. As to the effect of the maintenance of a permanent establishment within the United States upon exemption from United States tax in the case of interest and royalties and reduction in the rate of United States tax in the case of dividends, see § 7.957.

(b) The term "enterprise" means any commercial or industrial undertaking whether conducted by an individual, partnership, corporation, or other entity. It includes such activities as manufacturing, merchandising, mining, processing, and banking. It does not include the rendition of personal services. Hence, a nonresident alien who is a resident of Denmark and who renders personal services is not, merely by reason of such services, engaged in an enterprise within the meaning of the convention and his liability to United States tax is not affected by Article III of the convention.

(c) The term "Danish enterprise" means an enterprise carried on in Denmark by a resident of Denmark or by a Danish corporation or other entity. The term "Danish corporation or other entity" means a partnership, corporation or other entity created or organized in Denmark or under the laws of Denmark.

(d) The term "industrial or commercial profits" means profits arising from industrial, commercial, mercantile, manufacturing, and like activities of a Danish enterprise as defined in this section. Such term does not include rentals, royalties, interest, dividends, fees, compensation for personal services, nor gains derived from the sale or exchange of capital assets. Such enumerated items of income are not governed by the provisions of Article III of the convention.

§ 7.954 Scope of convention with respect to determination of "industrial or commercial profits"—(a) General. Article III of the convention adopts the principle that an enterprise of one of the contracting States shall not be taxable by the other contracting State upon its industrial or commercial profits unless it has a permanent establishment in the latter State. Hence, a Danish enterprise is subject to United States tax upon its industrial and commercial profits to the extent of such profits from sources within the United States only if it has a permanent establishment within the United States. From the standpoint of Federal income taxation, the article has application only to a Danish enterprise and to the industrial and commercial income thereof from sources within the United States. It has no application, for example, to compensation for labor or personal services performed in the United States nor to income derived from real property located in the United States, including rentals and royalties therefrom, nor to gains from the sale or disposition of such property, nor to interest, dividends, royalties, other fixed or determinable annual or periodical income and gains derived from the sale or exchange of capital assets.

(b) *No United States permanent establishment.* A nonresident alien (including a nonresident alien individual, fiduciary and partnership) who is a resident of Denmark, or a Danish corpora-

tion, carrying on an enterprise in Denmark and having no permanent establishment in the United States, is not for taxable years beginning on or after January 1, 1948, subject to United States income tax upon industrial or commercial profits from sources within the United States. For example, if the Danish enterprise carried on by such alien or corporation sells, in 1948, merchandise, such as silverware, dairy products, or liquors, through a bona fide commission agent or broker in the United States acting in the ordinary course of his business as such agent or broker, the resulting profits are, under the terms of Article III of the convention, exempt from United States income tax. Likewise no permanent establishment exists and no United States income tax attaches to such profits if such enterprise, through its sales agents in the United States, secures orders for its products, the sales being made in Denmark.

(c) *United States permanent establishment.* A nonresident alien (including a nonresident alien individual, fiduciary and partnership), who is a resident of Denmark, or a Danish corporation, whether or not carrying on a Danish enterprise, having a permanent establishment in the United States, is subject to tax upon industrial or commercial profits from sources within the United States to the same extent as are nonresident aliens and foreign corporations engaged in trade or business therein. In the determination of the income taxable to such alien or foreign corporation all industrial and commercial profits from sources within the United States shall be deemed to be allocable to the permanent establishment in the United States. Hence, for example, if a Danish enterprise having a permanent establishment in the United States sells in the United States, through a commission agent therein goods produced in Denmark, the resulting profits derived from United States sources from such transactions are allocable to such permanent establishment even though such transactions were carried on independently of such establishment. In determining industrial and commercial profits no account shall be taken of the mere purchase of merchandise within the United States by the Danish enterprise. The industrial or commercial profits of the permanent establishment shall be determined as if the establishment were an independent enterprise engaged in the same or similar activities and dealing at arm's length with the enterprise of which it is a permanent establishment.

§ 7.955 Control of a domestic enterprise by a Danish enterprise. Article IV of the convention provides, in effect, that if a Danish corporation by reason of its control of a domestic enterprise imposes on such latter enterprise conditions different from those which would result from normal business relations between independent enterprises, the accounts between the enterprises may be adjusted so as to ascertain the true net income of each enterprise. The purpose is to place the controlled domestic enterprise on a tax parity with an uncontrolled domestic enterprise by determining, ac-

cording to the standard of an uncontrolled enterprise, the true net income from the property and business of the controlled enterprise. The basic objective of the article is that if the accounting records do not truly reflect the net income from the property and business of such domestic enterprise the Commissioner of Internal Revenue may intervene and, by making such distributions, apportionments, or allocations as he may deem necessary of gross income or deductions of any item or element affecting net income as between such domestic enterprise and the Danish enterprise by which it is controlled or directed, determine the true net income of the domestic enterprise. The provisions of § 29.45-1, Regulations 111, shall, insofar as applicable, be followed in the determination of the net income of the domestic business.

§ 7.956 *Income from operation of ships or aircraft.* The income derived from the operation of ships or aircraft registered in Denmark by a nonresident alien who is a resident of Denmark, or by a Danish corporation, and carrying on an enterprise in Denmark, is, for taxable years beginning on or after January 1, 1948, exempt from United States income tax under the provisions of Article V of the convention.

§ 7.957 *Exemption from, or reduction in rate of, United States tax in the case of dividends, interest and royalties—(a) Dividends—(1) General.* The tax imposed by the Internal Revenue Code in the case of dividends received from sources within the United States by (i) a nonresident alien (including a nonresident alien individual, fiduciary and partnership) who is a resident of Denmark, or (ii) a Danish corporation is, for taxable years beginning on and after January 1, 1948, limited to 15 percent under the provisions of Article VI (relating to dividends) if such alien or corporation, at no time during the taxable year in which such dividends were so derived, had a permanent establishment within the United States. Thus, if a nonresident alien who is a resident of Denmark, performs personal services within the United States during the calendar year 1948 but has at no time during such year a permanent establishment within the United States, he is entitled to the reduced rate of tax with respect to such dividends derived in that year from United States sources, as provided in Article VI of the convention, even though by reason of his having rendered personal services within the United States he is engaged in trade or business therein in that year within the meaning of section 211 (b) of the Internal Revenue Code. If, for example, A, a nonresident alien who is a resident of Denmark, derives in 1948, \$5,000 compensation for such personal services and his only other income from sources within the United States consists of dividends, the dividends are subject to tax at a rate not to exceed 15 percent and his earned income is subject to normal tax and surtax without taking the dividends into account in determining the tax on such earned income.

(2) *Dividends paid by a United States subsidiary corporation.* Under the provisions of Article VI (3) of the convention, dividends paid by a domestic corporation to a Danish corporation are subject to tax at the rate of only 5 percent if (i) such Danish corporation controls, directly or indirectly, at the time the dividend is paid 95 percent or more of the voting power in such domestic corporation, (ii) not more than 25 percent of the gross income of the domestic corporation for the three-year period immediately preceding the taxable year in which the dividend is paid consists of dividends and interest (other than dividends and interest paid to such domestic corporation by its own subsidiary corporations, if any), and (iii) the relationship between such domestic corporation and such Danish corporation has not been arranged or maintained primarily with the intention of securing such reduced rate of 5 percent.

(b) *Interest and royalties.* Interest, whether on bonds, securities, notes, debentures, or any other form of indebtedness (including interest on obligations of the United States and on obligations of instrumentalities of the United States), and royalties for the right to use copyrights, patents, designs, secret processes and formulae, trade-marks, and other analogous property, and royalties (including rentals and like payments in respect of motion picture films) received from sources within the United States by (1) a nonresident alien (including a nonresident alien individual, fiduciary, and partnership) who is a resident of Denmark, or (2) a Danish corporation, are, for taxable years beginning on and after January 1, 1948, exempt from United States tax under the provisions of Articles VII and VIII of the convention if such alien or corporation at no time during the taxable year in which such interest or royalty was so derived had a permanent establishment situated within the United States.

Such interest and royalties are, therefore, not subject to the withholding provisions of the Internal Revenue Code.

(c) *Beneficiaries of an estate or trust.* A nonresident alien who is a resident of Denmark and who is a beneficiary of a domestic estate or trust shall be entitled to the exemption, or reduction in the rate of tax, as the case may be, provided in Articles VI, VII and VIII of the convention with respect to dividends, interest and royalties to the extent that such item or items are included in his distributive share of income of such estate or trust if he at no time during the taxable year had a permanent establishment in the United States. In such case such beneficiary must, in order to be entitled to the exemption or reduction in the rate of tax execute Form 1001-D or Form 1001A-D (modified to show dividends where applicable) and file such form with the fiduciary of such estate or trust in the United States.

In any case in which dividends, interest or royalties are derived from United States sources by a Danish estate or trust, any beneficiary of such estate or trust who is not a resident of Denmark, or who has a permanent establishment

in the United States, is not entitled to any exemption under the convention with respect to such income included in his distributive share of the income of the estate or trust.

§ 7.958 *Real property income, natural resource royalties.* Under Article IX of the convention, a nonresident alien (including a nonresident alien individual, fiduciary, and partnership) who is a resident of Denmark, or a Danish corporation, who derives from sources within the United States in any taxable year beginning on or after January 1, 1948, income from real property (not including interest derived from mortgages or bonds secured by real property) or royalties from the operation of mines, quarries, oil wells or other natural resources may, for such taxable year, elect to be subject to Federal income tax as if such alien or corporation were engaged in trade or business within the United States by reason of having a permanent establishment therein during such taxable year. Such election shall be made by so signifying on the return for such year. The election so signified shall be irrevocable for the taxable year for which such election is made. In such case a return may be filed by the nonresident alien or foreign corporation even though the sole income of such alien or corporation from sources within the United States is fixed or determinable annual or periodical income upon which the tax has been fully satisfied at the source and there exists no necessity for the filing of the return except for the purposes of securing the benefits of Article IX of the convention. See § 29.217-2, Regulations 111.

§ 7.959 *Government wages, salaries, pensions and similar remuneration.* Under Article X (1) of the convention any wage, salary, similar compensation or pension paid by the Government of Denmark or by any other public authority within Denmark to an individual in the United States is exempt from Federal income tax for taxable years beginning on and after January 1, 1948. By reason, however, of the application of Article XV (a) of the convention, such exemption does not apply to recipients of such income who are either citizens of the United States or alien residents therein. As to the taxation generally of compensation of alien employees of foreign governments, see section 116 (h) of the Internal Revenue Code and § 29.116-2, Regulations 111.

§ 7.960 *Pensions and life annuities.* Under the provisions of Article X (2) of the convention, private pensions and life annuities derived from sources within the United States by nonresident alien individuals who are residents of Denmark are exempt from Federal income tax for taxable years beginning on and after January 1, 1948. The term "life annuities" is defined in Article X (3). The term "private pensions" does not include pensions or retired pay paid by the United States or by any State or Territory of the United States; it does include periodic payments made in consideration for services rendered or by way of compensation for injuries received.

§ 7.961 *Compensation for labor or personal services.* Article XI of the convention adopts the principle that compensation for labor or personal services, including the practice of the liberal professions, is subject to tax only in the contracting State in which such services are rendered. Hence, in general, such compensation derived by a nonresident alien individual residing in Denmark for services rendered in the United States is subject to Federal income tax. Under Article XI of the convention this general rule is subject to the following exceptions:

(a) Where such individual is temporarily present in the United States for a period or periods not exceeding a total of 90 days during the taxable year, compensation received for labor or personal services within the United States during such year is exempt from Federal income tax provided such compensation does not exceed \$3,000 in the aggregate.

(b) Where such individual is temporarily present in the United States for a period or periods not exceeding a total of 180 days during the taxable year, compensation for labor or personal services within the United States during such year is exempt from Federal income tax provided such compensation is received for services performed as a worker or employee of, or under contract with, a resident or corporation of Denmark (even though such resident or corporation is engaged in trade or business in the United States) which resident or corporation actually bears the expense of such compensation and is not reimbursed therefor by another person.

As to the source of compensation for labor or personal services, see section 119 (a) (3) of the Internal Revenue Code.

§ 7.962 *Students and apprentices; remittances.* Under Article XIII of the convention, citizens of Denmark who are temporarily present in the United States as students or apprentices exclusively for the purposes of study or for acquiring business experience, are exempt for taxable years beginning on or after January 1, 1948, from Federal income tax upon amounts representing remittances from sources outside the United States for the purposes of their maintenance or studies.

§ 7.963 *Visiting professors or teachers.* Under Article XIV of the convention, an alien who is a resident of Denmark but who is temporarily present within the United States for the purpose of teaching, lecturing, or instructing at any university, college, school, or other educational institution, situated within the United States, is, for a period not exceeding two years from the date of his arrival in the United States, exempt for taxable years beginning on or after January 1, 1948, from Federal income tax on remuneration received for such services. It shall be deemed that such alien coming to the United States for the purposes indicated has, for a period of not more than two years immediately succeeding the date of his arrival within the United States for such purposes, the tax status of a nonresident alien in the absence of proof of his intention to remain indefinitely in the United States.

§ 7.964 *Credit against United States tax liability for Danish tax.* For the purpose of avoidance of double taxation, Article XV provides that, on the part of the United States, there shall be allowed against the United States income tax a credit for the amount of Danish taxes described in Article I of the convention imposed on income derived from sources within Denmark for taxable years beginning on and after January 1, 1948. Such credit, however, is subject to the limitations provided in section 131 of the Internal Revenue Code (relating to the credit for foreign taxes). See §§ 29.131-1 to 29.131-9 of Regulations 111.

§ 7.965 *Reciprocal administrative assistance—(a) General.* By Article XVII of the convention, the United States and Denmark adopt the principle of exchange of such information as is necessary for carrying out the provisions of the convention or for the prevention of fraud or for the detection of practices which are aimed at reduction of the revenues of either country, but not including information which would disclose a trade, business, industrial or professional secret or trade process.

The information and correspondence relative to exchange of information may be transmitted directly by the Commissioner of Internal Revenue to the Chief of the Taxation Department of the Ministry of Finance (Generaldirektøren for Skattevaesenet) of Denmark.

(b) *Information to be furnished in due course.* Pursuant to such principle, withholding agents shall, in the preparation of withholding returns, Form 1042, report on such returns, for the calendar year 1949 and each subsequent calendar year, in addition to the items of income upon which tax has been withheld at the source, those items of income paid to a nonresident alien individual resident in Denmark, or to a Danish corporation, upon which tax has not been withheld at the source. Such return shall show the same information with respect to such items of income upon which tax has not been withheld at the source as is shown with respect to items of income upon which the tax has been withheld at the source.

In accordance with the provisions of Article XVII of the convention, the Commissioner of Internal Revenue will transmit to the Chief of the Taxation Department of the Ministry of Finance of Denmark, as soon as practicable after the close of the calendar year 1949, and of each calendar year thereafter during which the convention is in effect, the following information relating to such calendar year: The names and addresses of all persons whose addresses are in Denmark as disclosed on such withholding return, Form 1042, deriving from sources within the United States (dividends, interest (other than coupon bond interest), rents, royalties, salaries, wages, pensions, annuities and other fixed or determinable annual or periodical profits or income, and the amount of such income with respect to such persons as disclosed on such return, together with ownership certificate, Form 1001-D, filed in connection with coupon bond interest. Such transmission shall constitute com-

pliance with Article XVII of the convention and of §§ 7.950 to 7.966.

(c) *Information in specific cases.* Under the provisions and limitations of Article XVII of the convention, and subject to the provisions of Article XIX and Article XXII of the convention, and upon the request of the Chief of the Taxation Department of the Ministry of Finance of Denmark, the Commissioner of Internal Revenue shall furnish to the Chief of the Taxation Department information available to or obtainable by the Commissioner of Internal Revenue relative to the tax liability of any person under the revenue laws of Denmark in any case in which such information is necessary to the administration of the provisions of the convention or for the prevention of fraud or the administration of statutory provisions against tax avoidance.

§ 7.966 *Claims in cases of double taxation.* Under Article XX of the convention, where the action of the revenue authorities of the contracting States has resulted in double taxation in respect of any of the taxes to which the convention relates, the taxpayer is entitled to lodge a claim with the country of which he is a citizen or, if he is not a citizen of either country, with the country of which he is a resident, or if the taxpayer is a corporation or other entity, with the country in which it is created or organized. Article XX further provides that should the claim be upheld, the competent authority of the country with which the claim is lodged may come to an agreement with the competent authority of the other country with a view to equitable avoidance of the double taxation. Such a claim on behalf of a United States citizen or corporation or other entity, or on behalf of a resident of the United States who is not a Danish citizen, shall be filed with the Commissioner of Internal Revenue, Washington 25, D. C. The claim should be set up in the form of a letter and should show fully all facts on the basis of which the claimant alleges that such double taxation has resulted. If the Commissioner of Internal Revenue determines that there is an appropriate basis for the claim under the convention, he will take the matter up with the Chief of the Taxation Department of the Ministry of Finance of Denmark with a view to arranging an agreement of the character contemplated by Article XX.

Since the purpose of this Treasury decision is to make effective the provisions of the income tax convention between the United States and the Kingdom of Denmark, proclaimed by the President of the United States on December 8, 1948, this Treasury decision is not subject to the effective date limitation of section 4 (c) of the Administrative Procedure Act, approved June 11, 1945.

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

Approved: March 16, 1950.

THOMAS J. LYNCH,
Acting Secretary of the Treasury.

[P. R. Doc. 50-2360; Filed, Mar. 21, 1950;
8:55 a. m.]

TITLE 31—MONEY AND FINANCE: TREASURY

Chapter II—Fiscal Service, Department of the Treasury

Subchapter B—Bureau of the Public Debt
[1950 Dept. Circ. 653, 2d Rev., 4th Supp.]

PART 316—OFFERING OF UNITED STATES SAVINGS BONDS, SERIES E

WITHDRAWAL OF SALE OF \$10 BONDS
MARCH 15, 1950.

The First Supplement to Department Circular No. 653, Second Revision, which Supplement is dated June 7, 1944 (31 CFR 316.12), is hereby withdrawn effective at the close of business March 31, 1950, and thereafter no sales of United States Savings Bonds of Series E of the denomination of \$10 will be made.

(Sec. 22, 49 Stat. 41, as amended; 31 U. S. C. 257c)

[SEAL] E. H. FOLEY, Jr.,
Acting Secretary of the Treasury.

[F. R. Doc. 50-2362; Filed, Mar. 21, 1950;
8:57 a. m.]

TITLE 36—PARKS, FORESTS, AND MEMORIALS

Chapter II—Forest Service, Department of Agriculture

PART 241—WILDLIFE

FRANCIS MARION NATIONAL WILDLIFE PRESERVE

By virtue of the authority vested in the Secretary of Agriculture under the provisions of the act of June 4, 1897 (30 Stat. 35), as amended (16 U. S. C. 551), and the act of July 30, 1947 (61 Stat. 516), the following section is added to Part 241:

§ 241.8 *Francis Marion Wildlife Preserve.* Hunting, trapping, catching, disturbing, or killing any kind of game or non-game animal, bird, or fish, or taking the eggs of any such bird is hereby authorized within the Francis Marion National Wildlife Preserve of the Francis Marion National Forest as established by Presidential Proclamation dated May 10, 1948 (62 Stat. 1510), under permits issued by the supervisor of the Francis Marion National Forest in accordance with instructions received by him from the Chief of the Forest Service, Washington, D. C.

(Sec. 1, 30 Stat. 35, as amended; 16 U. S. C. 551. Interprets or applies sec. 1, 33 Stat. 628, 80 Stat. 476; 16 U. S. C. 472, 683)

Done at Washington, D. C., this 16th day of March 1950. Witness my hand and the seal of the Department of Agriculture.

[SEAL] A. J. LOVELAND,
Acting Secretary of Agriculture.

[F. R. Doc. 50-2351; Filed, Mar. 21, 1950;
9:04 a. m.]

TITLE 39—POSTAL SERVICE

Chapter I—Post Office Department

PART 127—INTERNATIONAL POSTAL SERVICE: POSTAGE RATES, SERVICE AVAILABLE, AND INSTRUCTIONS FOR MAILING

DISPATCH NOTES

In § 127.73 *Dispatch notes* (39 CFR 127.73) amend paragraph (a) by deleting "Barbados" from the list of countries shown therein.

(R. S. 161, 396, secs. 304, 309, 42 Stat. 24, 25; 5 U. S. C. 22, 369; and the terms of postal conventions and agreements entered into pursuant to R. S. 398, 48 Stat. 943; 5 U. S. C. 372)

[SEAL] J. M. DONALDSON,
Postmaster General.

[F. R. Doc. 50-2328; Filed, Mar. 21, 1950;
8:52 a. m.]

PART 127—INTERNATIONAL POSTAL SERVICE: POSTAGE RATES, SERVICE AVAILABLE, AND INSTRUCTIONS FOR MAILING

CYPRUS

In § 127.237 *Cyprus* (39 CFR 127.237; 14 F. R. 6133) amend the table of rates in subdivision (1) of paragraph (b) (1) to read as follows:

(1) *Surface parcels.*

[Rates include transit charges and surcharges]

Pounds:	Rate	Pounds:	Rate
1.....	\$0.50	12.....	\$2.08
2.....	.64	13.....	2.22
3.....	.71	14.....	2.36
4.....	.85	15.....	2.50
5.....	.99	16.....	2.64
6.....	1.13	17.....	2.78
7.....	1.27	18.....	2.92
8.....	1.35	19.....	3.06
9.....	1.49	20.....	3.20
10.....	1.63	21.....	3.34
11.....	1.77	22.....	3.48

(R. S. 161, 396, secs. 304, 309, 42 Stat. 24, 25; 5 U. S. C. 22, 369; and the terms of postal conventions and agreements entered into pursuant to R. S. 398, 48 Stat. 943; 5 U. S. C. 372)

[SEAL] J. M. DONALDSON,
Postmaster General.

[F. R. Doc. 50-2329; Filed, Mar. 21, 1950;
8:52 a. m.]

TITLE 49—TRANSPORTATION

Chapter I—Interstate Commerce Commission

Subchapter B—Carriers by Motor Vehicle

PART 181—COMMON AND CONTRACT CARRIERS OF PASSENGERS

UNIFORM SYSTEM OF ACCOUNTS FOR CLASS I COMMON AND CONTRACT MOTOR CARRIERS OF PASSENGERS

At a session of the Interstate Commerce Commission, Division 1, held at its office in Washington, D. C., on the 10th day of March A. D. 1950.

The matter of the "Uniform System of Accounts for Class I Common and Con-

tract Motor Carriers of Passengers, Issue of 1937," being under consideration pursuant to the provisions of section 204 of the Interstate Commerce Act, as amended, and the modifications thereof which are attached hereto and made a part hereof being deemed necessary for proper administration of Part II of the act (49 Stat. 546, 49 U. S. C. 304): It is ordered, that:

(1) *Objections may be filed.* Any interested party may on or before April 14, 1950, file with the Commission a written statement of reasons why the said modifications should not become effective as hereinafter ordered and may request oral argument thereon.

(2) *Effective date.* Unless otherwise ordered after consideration of such objections, the said modifications shall become effective May 1, 1950, but this order shall not be construed to prevent a carrier subject to the modified provisions from applying them retroactively to January 1, 1950.

(3) *Notice.* A copy of this order shall be served upon every Class I common and contract motor carrier of passengers subject to the act, and upon every trustee, receiver, executor, administrator, or assignee of any such carrier, and notice of the order shall be given to the general public by depositing a copy thereof in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director of the Division of the Federal Register.

(49 Stat. 546, as amended; 49 U. S. C. 304. Interpret or apply 49 Stat. 563, as amended, 564, as amended; 49 U. S. C. 304, 320, 322)

By the Commission, Division 1.

[SEAL] W. P. BARTEL,
Secretary.

INSTRUCTIONS

1. In § 181.02-20 *Property purchased* cancel the text of this instruction and substitute for it the following:

§ 181.02-20 *Property purchased.* (a) When any motor carrier system or portion thereof constituting a distinct operating unit (see § 181.01-24), is purchased or otherwise acquired, entries to record the transaction on the books of the transferee shall be prepared in the following manner:

(1) The book cost of property includible in account 1200—Carrier Operating Property, or account 1300—Carrier Operating Property Leased to Others, and accruals of depreciation and amortization with respect to such property, includible in accounts 2500—Reserve for Depreciation—Carrier Operating Property, and 2600—Reserve for Amortization—Carrier Operating Property, shall be entered in those accounts at the amounts reflected on the books of the transferor as of the date the transfer is consummated, except as provided in subparagraph (2) of this paragraph. Any undistributed portion of the cost of acquisition not includible in accounts provided for other tangible assets acquired or liabilities assumed, shall be included in account 1550—Other Intangible Property, except that if the accounts of the

transferor reflect the actual cost of obtaining from a regulatory body the operating rights included in the transaction (including incidental expenses incurred), such cost may be charged to account 1511—Franchises.

(2) If it is determined, at the time the above entries are made on the books of the transferee, that the remaining service lives of the units of property acquired will exceed or be less than those used by the transferor in computing depreciation rates on the property, and that accruals of depreciation had been excessive or inadequate, the accruals may, upon approval of the proposed accounting by the Commission, be adjusted on the basis of new rates determined from revised estimates which take into consideration the estimated remaining service lives of the property subsequent to acquisition by the transferee. Such adjustments of depreciation shall be included in the entries made to record acquisition of the distinct operating unit.

(3) The entries, in addition to allocating the assets acquired and liabilities assumed by transferee, should also cover any incidental expenditures incurred by transferee in connection with the transaction including legal and other fees, commissions, witness fees and similar expenditures. Such items are includible in account 1550, except that if the actual cost to the transferor or predecessors in interest of obtaining the operating rights from a regulatory body cannot be determined for inclusion in account 1511 as provided in subparagraph (1) of this paragraph, the transferee may include in that account its fees and expenses incurred in obtaining transfer of the rights. Full supporting details showing the purchase price, the principals from whom the property was acquired, and

the agents who represented such principals, shall be stated in the entries.

(b) In a transaction involving the acquisition of a distinct operating unit the purchaser shall obtain from the transferor or predecessor companies all available records and other evidence (or certified copies thereof) relating to prior acquisitions, construction and improvements of the property acquired.

2. In § 181.02-22 *Leased property, expenditures on* cancel the words "Amortization and" in the last sentence of paragraph (a).

3. In § 181.02-25 *Depreciation, accounting* cancel the text of paragraph (d) and substitute for it the following text:

(d) Depreciation charges on property included in account 1271—Improvements to Leasehold Property, shall be made upon the same basis as for similar depreciable property includible in other property accounts. However, where it is reasonably certain that the lease will not be renewed and the property will revert to the lessor it should be depreciated over the remaining period of the lease or its estimated service life, whichever is less.

BALANCE SHEET ACCOUNTS

4. In § 181.1180 *Material and supplies* cancel the last two sentences of paragraph (a) and substitute the following: "Sales and excise taxes on gasoline, other motor fuels, motor oil, and tires and tubes, shall be charged to account 5200—Operating Taxes and Licenses. Other sales and excise taxes may be included in this account as part of the cost of materials purchased, or charged to account 5200 if the tax can be readily separated from the cost of the material."

5. In § 181.1271 *Improvements to leasehold property* cancel the words "Amorti-

zation and" in the last sentence of paragraph (a).

6. In § 181.2050 *Accounts payable* insert before the words "and other similar items" at the end of paragraph (a), the following: "the carrier's liability for transportation taxes and sales taxes collected from customers, deductions from employees' wages for social security and income taxes."

7. In § 181.2120 *Taxes accrued*, cancel the words "account 2190—Other Current Liabilities" in the text of Note C, and substitute the following: "account 2050—Accounts Payable".

8. In § 181.2500 *Reserve for depreciation; carrier operating property* cancel the words "when the carrier elects to set up the book cost of such property" in the text of paragraph (a) (3).

9. In § 181.2600 *Reserve for amortization; carrier operating property* change the comma, after the words "fixed-term life" in paragraph (a) to a period, and cancel the rest of the paragraph.

INCOME ACCOUNTS

10. In § 181.5110 *Amortization of carrier operating property* cancel the part of the first sentence in the text of this account that follows the semicolon, and substitute for it the following: "and for fixed-term interest in land and land rights carried in account 1201—Land and Land Rights."

11. In § 181.5200 *Operating taxes and licenses* cancel the text of Note B and substitute for it the following:

NOTE B: Sales and excise taxes, not specifically provided for in this account may be accounted for as part of the cost of materials or services purchased, or charged to this account if the tax can be readily separated. (See paragraph (a) of account 1180.)

[F. R. Doc. 50-2332; Filed, Mar. 21, 1950; 8:56 a. m.]

PROPOSED RULE MAKING

DEPARTMENT OF JUSTICE Immigration and Naturalization Service

[8 CFR, Parts 118, 165]

TRANSIT ALIENS; FORMAL PETITIONS AND APPLICATIONS

NOTICE OF PROPOSED RULE MAKING

JANUARY 20, 1950.

Pursuant to section 4 of the Administrative Procedure Act (60 Stat. 238; 5 U. S. C. 1003), notice is hereby given of the proposed issuance by the Commissioner of Immigration and Naturalization, with the approval of the Attorney General, of the following rules, which are a revision of Part 118 and a revocation of a section of Part 165 of Chapter I, Title 8 of the Code of Federal Regulations. In accordance with subsection (b) of said section 4, interested persons may submit to the Commissioner of Immigration and Naturalization, Room 1-1237, Temporary Federal Office Building

X, Nineteenth and East Capitol Street NE., Washington 25, D. C., written data, views, and arguments relative to the substantive provisions of the proposed amendment. Such representations may not be presented orally in any manner. All relevant material received within 20 days following the day of publication of this notice will be considered.

PART 118—TRANSIT ALIENS

Part 118, Chapter I, Title 8 of the Code of Federal Regulations, is amended to read as follows:

SUBPART A—SUBSTANTIVE PROVISIONS

- Sec. 118.1 Definitions.
- 118.2 Period for which admitted.
- 118.3 Conditions of admission.
- 118.4 Arrest and deportation of transit aliens.
- 118.5 Prohibition against extension of stay.

SUBPART B—PROCEDURAL AND OTHER NONSUBSTANTIVE PROVISIONS

- 118.11 Authority to admit.
- 118.12 Aliens held for board of special inquiry examination.

AUTHORITY: § 118.1 to 118.12 issued under sec. 23, 39 Stat. 892, sec. 24, 43 Stat. 166, sec. 37 (a), 54 Stat. 675; 8 U. S. C. 102, 222, 458 (a). Interpret or apply sec. 3 (3), 43 Stat. 154, sec. 14, 15, 43 Stat. 162, sec. 23, 43 Stat. 165; 8 U. S. C. 203, 214, 215, 221.

CROSS REFERENCE: For consular procedure with respect to transit aliens, see 22 CFR 42.145-42.155.

For head tax on transit aliens, see Part 105 of this chapter.

For manifests, see Part 107 of this chapter. For recording of arrivals and departures, see Part 108 of this chapter.

SUBPART A—SUBSTANTIVE PROVISIONS

§ 118.1 *Definitions.* (a) As used in this part, the term "transit alien" means an alien admitted to the United States temporarily to proceed in continuous transit through the United States under the provisions of section 3 (3) of the Immigration Act of 1924 (43 Stat. 154; 8 U. S. C. 203) and under the provisions of this part.

(b) As used in this part, the term "district director" includes officers and employees who are under the supervision of

the district director and whom he may direct to assist him in performing his duties and exercising his authority under this part.

§ 118.2 Period for which admitted. The period for which a transit alien may be admitted to the United States shall be whatever time is necessary for him to proceed in continuous transit through the United States; *Provided:*

(a) That such period shall not in any case exceed 29 days; and

(b) That such period shall terminate whenever the alien violates or fails to fulfill, or evidences orally or in writing or by conduct an intention to violate or to fail to fulfill, any of the conditions of admission prescribed in § 118.3.

§ 118.3 Conditions of admission. The conditions under which an alien may be admitted to the United States as a transit alien shall be that he:

(a) Is coming to the United States solely for the purpose of proceeding in continuous transit through the United States.

(b) Is to leave the United States within the period of his admission.

(c) Is in possession of sufficient funds as well as transportation to the country of his destination to enable him to carry out the purpose of his transit journey through the United States.

(d) Is not subject to exclusion from the United States under any of the applicable provisions of the immigration laws or regulations.

(e) Is in possession of whatever document or documents are required by the applicable Executive order or orders, or by Part 176 of this chapter or any other applicable regulations prescribing the documents to be presented by aliens entering the United States as transit aliens.

(f) Is in possession of a valid visa or other form of valid authority assuring his entry into the country of his destination if he is destined to some country other than the one whence he came.

(g) Shall furnish a bond on Form I-336 in a sum of not less than \$500 to insure that he will maintain his status as a transit alien and will depart from the United States at the termination of the specific period of authorized stay or upon failure to comply with the conditions under which he is admitted, whichever occurs first, unless he is within the terms of a bond furnished on Form I-317 or I-318, or is within a class of transit aliens specifically designated by the Commissioner of Immigration and Naturalization as exempt from the requirement of bond, or bond is waived by the district director, or by a board of special inquiry, or by an order entered on appeal from the decision of such board; *Provided*, That in lieu of such bond the Attorney General or the officer in charge of the district may require that the alien be accompanied while in transit by such number of immigration officers, guards, or attendants as will insure his passage through and out of the United States without unnecessary delay; *And pro-*

vided further, That the expense of such accompaniment shall be borne by the alien or the carrier which brought the alien to the United States, which expense shall include the cost of transportation of the officers, guards, or attendants from the port of arrival to the port of departure and return.

§ 118.4 Arrest and deportation of transit aliens. (a) An alien admitted as a transit alien shall be subject to being taken into custody and made the subject of further proceedings under Parts 150, 151, and 152 of this chapter governing deportation proceedings, if:

(1) He remains in the United States for a period longer than permitted by § 118.2, or

(2) He is found to have been at the time of his entry not entitled to enter the United States as a transit alien under the Immigration Act of 1924.

(b) Notwithstanding the provisions of paragraph (a) of this section, any alien who is subject to being taken into custody under such paragraph but who is ready and willing to depart from the United States may, in the discretion of the district director having jurisdiction, be permitted to proceed promptly from the United States, his departure to be verified by an officer of the Immigration and Naturalization Service.

§ 118.5 Prohibition against extension of stay. No extension of the period of admission shall be granted to any alien admitted under this part.

SUBPART B—PROCEDURAL AND OTHER NON-SUBSTANTIVE PROVISIONS

§ 118.11 Authority to admit. If the examining immigrant inspector is satisfied beyond a doubt that an alien is admissible as a transit alien, he may admit him as such upon the furnishing of the required bond. If the examining immigrant inspector is not so satisfied that the alien applying for admission to the United States as a transit alien is admissible, he shall hold the alien for examination by a board of special inquiry.

§ 118.12 Aliens held for board of special inquiry examination. An alien held for examination by a board of special inquiry as provided in § 118.11 may at any time prior to hearing before such board, or before his case is forwarded to the Commissioner on an appeal from an excluding decision of such board, be permitted upon request to return to the country whence he came, or to transship at the port of arrival directly to the country of his destination, if other than the country whence he came, under such safeguards as the district director may require; *Provided*, That any such alien who desires to proceed overland to the proposed port of his departure may be permitted to do so under guard of such number of immigration officers, guards, or attendants as will insure his passage through and out of the United States without unnecessary delay; *And provided further*, That the expense of such accompaniment shall be borne by the alien or the carrier which brought the alien to the United States, which expense shall

include the cost of transportation of the officers, guards, or attendants from the port of arrival to the port of departure and return.

PART 165—FORMAL PETITIONS AND APPLICATIONS

Section 165.13a, relating to the granting or denial of extensions of stay of transit aliens, is revoked.

WATSON B. MILLER,
Commissioner of
Immigration and Naturalization.

Approved: March 16, 1950.

J. HOWARD McGRATH,
Attorney General.

[F. R. Doc. 50-2356; Filed, Mar. 21, 1950;
8:50 a. m.]

DEPARTMENT OF AGRICULTURE

Bureau of Animal Industry

[9 CFR, Part 151]

RECOGNITION OF BREEDS AND BOOKS OF RECORD OF PUREBRED ANIMALS

STUD BOOK PERUANO

Notice is hereby given that the Secretary of Agriculture, pursuant to the authority vested in him by section 201, paragraph 1606 of the Tariff Act of 1930, as amended (19 U. S. C., section 1201, paragraph 1606), proposes to recognize the book of record of Thoroughbred horses entitled "Stud Book Peruano," published by the Jockey Club of Peru, Camana 780, Lima, Peru (Sr. Pedro Garcia Miro, President), and to amend the regulations governing the recognition of breeds and books of record of purebred animals by adding the name of the stud book to the list of books of record named in 9 CFR 151.10 (a) (14 F. R. 159), as amended, under the subheading "Horses," together with a proviso reading as follows: "*Provided, further*, That the certification of horses registered in the Stud Book Peruano shall be restricted to animals for which pedigree certificates are furnished showing three complete generations of known and recorded ancestors of Thoroughbred breeding."

Any person who wishes to submit written data or arguments concerning the proposed amendment may do so by filing them with the Chief of the Bureau of Animal Industry, Agricultural Research Administration, United States Department of Agriculture, Washington 25, D. C., within ten days after the date of publication of this notice in the FEDERAL REGISTER.

Done at Washington, D. C., this 16th day of March, 1950.

Witness my hand and the seal of the United States Department of Agriculture.

(Sec. 201, par. 1606, 46 Stat. 673; 19 U. S. C. and Supp., 1201, par. 1606)

[SEAL] A. J. LOVELAND,
Acting Secretary of Agriculture.

[F. R. Doc. 50-2340; Filed, Mar. 21, 1950;
8:47 a. m.]

Production and Marketing Administration

[7 CFR, Part 906]

[Docket No. AO-210]

HANDLING OF MILK IN TULSA, OKLA., MARKETING AREA

DECISION WITH RESPECT TO PROPOSED MARKETING AGREEMENT AND PROPOSED ORDER

Pursuant to the provisions of the Agricultural Marketing Agreement Act of 1937, as amended (7 U. S. C. 601 et seq.), and the applicable rules of practice and procedure, as amended, governing proceedings to formulate marketing agreements and marketing orders (7 CFR, Part 900), a public hearing was conducted at Tulsa, Oklahoma, on December 14-17, 1949, pursuant to notice thereof which was issued on November 23, 1949 (14 F. R. 7160), upon a proposed marketing agreement and a proposed order regulating the handling of milk in the Tulsa, Oklahoma, marketing area.

Upon the basis of the evidence introduced at the hearing and the record thereof the Assistant Administrator, Production and Marketing Administration, on February 20, 1950, filed with the Hearing Clerk, United States Department of Agriculture, his recommended decision, and opportunity to file written exceptions thereto was published in the FEDERAL REGISTER on February 24, 1950 (15 F. R. 1000).

Within the period reserved for exceptions, producers and handlers filed exceptions to the findings, conclusions and action recommended by the Assistant Administrator. In arriving at the findings, conclusions and action decided in this decision, each of these exceptions was carefully and fully considered in conjunction with the record evidence pertaining thereto. To the extent that the findings, conclusions and actions decided upon herein are at variance with the exceptions, such exceptions are denied.

The material issues and the findings and conclusions of the recommended decision (F. R. Doc. 50-1555; 15 F. R. 1000) are hereby approved and adopted as the findings and conclusions of this decision as if set forth in full herein, subject to the following amendment:

1. Following the fourth paragraph beginning in column 2, 15 F. R. 1004 (F. R. Doc. 50-1555) insert the following as a paragraph:

"The parity price of all milk at wholesale in the United States, which is the applicable parity price under present legislation, was \$3.85 per hundred pounds as of January 15, 1950. Such a price obviously does not reflect what the record shows to be the price of feeds, the available supplies of feeds, and other economic conditions which affect market supply and demand for milk or its products in the marketing area, nor would it insure a sufficient quantity of pure and wholesome milk nor be in the public interest.

General findings. (a) The order and all of the terms and conditions thereof will tend to effectuate the declared policy of the act;

(b) The parity prices of milk as determined pursuant to section 2 of the act are not reasonable in view of the price the feeds, available supplies of feeds and other economic conditions which affect market supply and demand for milk in the marketing area, and the minimum prices specified in the order are such prices as will reflect the aforesaid factors, insure a sufficient quantity of pure and wholesome milk and be in the public interest; and

(c) The said order will regulate the handling of milk in the same manner as, and is applicable only to persons in the respective classes of industrial and commercial activity specified in a marketing agreement upon which a hearing has been held.

Determination of representative period. The month of January 1950, is hereby determined to be the representative period for the purpose of ascertaining whether the issuance of an order regulating the handling of milk in the Tulsa, Oklahoma, marketing area in the manner set forth in the attached order is approved or favored by producers who during such period were engaged in the production of milk for sale in the marketing area specified in such marketing order.

Annexed hereto and made a part hereof are two documents entitled respectively "Marketing Agreement Regulating the Handling of Milk in the Tulsa, Oklahoma, Marketing Area," and "Order Regulating the Handling of Milk in the Tulsa, Oklahoma, Marketing Area," which have been decided upon as the detailed and appropriate means of effectuating the foregoing conclusions. These documents shall not become effective unless and until the requirements of § 900.14 of the rules of practice and procedure, as amended, governing proceedings to formulate marketing agreements and orders have been met.

It is hereby ordered, That all of this decision, except the attached marketing agreement, be published in the FEDERAL REGISTER. The regulatory provisions of said marketing agreement are identical with those contained in the attached order which will be published with this decision.

This decision filed at Washington, D. C. this 16th day of March 1950.

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

Order¹ Regulating the Handling of Milk in Tulsa, Okla., Marketing Area

Sec.	Findings and determinations.
906.0	DEFINITIONS
906.1	Act.
906.2	Secretary.
906.3	Department.
906.4	Person.
906.5	Cooperative association.
906.6	Tulsa, Oklahoma, marketing area.
906.7	Approved plant.
906.8	Unapproved plant.

¹ This order shall not become effective unless and until the requirements of § 900.14 of the rules of practice and procedure, as amended, governing proceedings to formulate marketing agreements and orders have been met.

Sec.	
906.9	Handler.
906.10	Producer.
906.11	Producer milk.
906.12	Other source milk.
906.13	Producer-handler.

MARKET ADMINISTRATOR

906.20	Designation.
906.21	Powers.
906.22	Duties.

REPORTS, RECORDS AND FACILITIES

906.30	Reports of receipts and utilization.
906.31	Payroll reports.
906.32	Other reports.
906.33	Records and facilities.
906.34	Retention of records.

CLASSIFICATION

906.40	Skim milk and butterfat to be classified.
906.41	Classes of utilization.
906.42	Shrinkage.
906.43	Responsibility of handlers and reclassification of milk.
906.44	Transfers.
906.45	Computation of the skim milk and butterfat in each class.
906.46	Allocation of skim milk and butterfat classified.

MINIMUM PRICES

906.50	Basic formula price to be used in determining Class I prices.
906.51	Class prices.
906.52	Butterfat differentials to handlers.
906.53	Location adjustment credit to handlers.

APPLICATION OF PROVISIONS

906.60	Producer-handlers.
906.61	Handlers subject to other orders.

DETERMINATION OF UNIFORM PRICE

906.70	Computation of value of milk.
906.71	Computation of uniform price.

PAYMENTS

906.80	Time and method of payment.
906.81	Location adjustments to producers.
906.82	Producer butterfat differential.
906.83	Producer-settlement fund.
906.84	Payments to the producer-settlement fund.
906.85	Payments out of the producer-settlement fund.
906.86	Adjustment of accounts.
906.87	Marketing services.
906.88	Expense of Administration.
906.89	Termination of obligation.

EFFECTIVE TIME, SUSPENSION OR TERMINATION

906.90	Effective time.
906.91	Suspension or termination.
906.92	Continuing obligations.
906.93	Liquidation.

MISCELLANEOUS PROVISIONS

906.100	Agents.
906.101	Separability of provisions.

AUTHORITY: 48 Stat. 31, as amended; 7 U. S. C. 601 et seq.; 5 U. S. C. 133 y-16.

§ 906.0 Findings and determinations—(a) Findings upon the basis of the hearing record. Pursuant to the provisions of the Agricultural Marketing Agreement Act of 1937, as amended (7 U. S. C. 601 et seq.), and the applicable rules of practice and procedure, as amended, governing the formulation of marketing agreements and marketing orders (7 CFR, Part 900), a public hearing was held upon a proposed marketing agreement and a proposed order, regulating the handling of milk in the Tulsa, Oklahoma, marketing area. Upon the basis of the evidence introduced at such

hearing and the record thereof, it is found that:

(1) The said order and all of the terms and conditions thereof, will tend to effectuate the declared policy of the act;

(2) The parity prices of milk as determined pursuant to section 2 of the act are not reasonable in view of the price of feeds, available supplies of feeds and other economic conditions which affect market supply and demand for milk in the marketing area, and the minimum prices specified in the order, are such prices as will reflect the aforesaid factors, insure a sufficient quantity of pure and wholesome milk and be in the public interest; and

(3) The said order regulates the handling of milk in the same manner as and is applicable only to persons in the respective classes of industrial and commercial activity specified in a marketing agreement upon which a hearing has been held.

Order relative to handling. It is therefore ordered that on and after the effective date hereof the handling of milk in the Tulsa, Oklahoma, marketing area shall be in conformity to and in compliance with the following terms and conditions:

DEFINITIONS

§ 906.1 *Act.* "Act" means Public Act No. 10, 73d Congress, as amended, and as reenacted and amended by the Agricultural Marketing Agreement Act of 1937, as amended (7 U. S. C. 601 et seq.).

§ 906.2 *Secretary.* "Secretary" means the Secretary of Agriculture or other officer or employee of the United States authorized to exercise the powers or to perform the duties of the said Secretary of Agriculture.

§ 906.3 *Department.* "Department" means the United States Department of Agriculture or such other Federal agency authorized to perform the price reporting functions specified herein.

§ 906.4 *Person.* "Person" means any individual, partnership, corporation, association, or any other business unit.

§ 906.5 *Cooperative association.* "Cooperative association" means any cooperative marketing association of producers which the Secretary determines, after application by the association:

(a) To be qualified under the provisions of the act of Congress of February 18, 1922, as amended, known as the "Capper-Volstead Act"; and

(b) To have full authority in the sale of milk of its members and to be engaged in making collective sales or marketing milk or its products for its members.

§ 906.6 *Tulsa, Oklahoma, marketing area.* "Tulsa, Oklahoma, marketing area," hereinafter called the "marketing area" means all territory within the county of Tulsa; the City of Sapulpa and the Township of Sapulpa, in Creek County; and that part of Black Dog Township, in township 20 N, range 10, 11, and 12 E, in Osage County, all in the State of Oklahoma.

§ 906.7 *Approved plant.* "Approved plant" means:

(a) A milk plant approved by any health authority having jurisdiction in

the marketing area from which milk, skim milk, buttermilk, flavored milk, flavored milk drinks, or cream are disposed of for fluid consumption in the marketing area on wholesale or retail routes (including plant stores); or

(b) A milk plant approved by any health authority having jurisdiction in the marketing area which receives milk from producers, as herein defined, and which serves as a receiving station for a plant specified in paragraph (a) of this section.

§ 906.8 *Unapproved plant.* "Unapproved plant" means any milk processing or distributing plant which is not an approved plant.

§ 906.9 *Handler.* "Handler" means:

(a) Any person in his capacity as the operator of an approved plant; or

(b) Any cooperative association with respect to the milk of any producer which it causes to be diverted to an unapproved plant for the account of such cooperative association.

§ 906.10 *Producer.* "Producer" means any person, other than a producer-handler, who produces milk which is received at an approved plant: *Provided*, That such milk is produced under a dairy farm permit or rating issued by any health authority having jurisdiction in the marketing area for the production of milk to be disposed of for consumption as Grade A milk. This definition shall include any such person who is regularly classified as a producer but whose milk is caused to be diverted by a handler to an unapproved plant, and milk so diverted shall be deemed to have been received at an approved plant by the handler who causes it to be diverted. This definition shall not include a person with respect to milk produced by him which is received at a plant operated by a handler who is subject to another Federal marketing order and who is partially exempt from the provisions of this order pursuant to § 906.61.

§ 906.11 *Producer milk.* "Producer milk" means all skim milk and butterfat in milk produced by a producer which is purchased or received by a handler either directly from producers or from other handlers.

§ 906.12 *Other source milk.* "Other source milk" means all milk and butterfat other than that contained in producer milk.

§ 906.13 *Producer-handler.* "Producer-handler" means any person who produces milk and operates an approved plant, but who receives no milk from producers.

MARKET ADMINISTRATOR

§ 906.20 *Designation.* The agency for the administration hereof shall be a market administrator, selected by the Secretary, who shall be entitled to such compensation as may be determined by, and shall be subject to removal at the discretion of, the Secretary.

§ 906.21 *Powers.* The market administrator shall have the following powers with respect to this order:

(a) To administer its terms and provisions;

(b) To receive, investigate, and report to the Secretary complaints of violations;

(c) To make rules and regulations to effectuate its terms and provisions; and,

(d) To recommend amendments to the Secretary.

§ 906.22 *Duties.* The market administrator shall perform all duties necessary to administer the terms and provisions of this order, including but not limited to the following:

(a) Within 30 days following the date on which he enters upon his duties, or such lesser period as may be prescribed by the Secretary, execute and deliver to the Secretary a bond effective as of the date on which he enters upon such duties and conditioned upon the faithful performance of such duties, in an amount and with surety thereon satisfactory to the Secretary;

(b) Employ and fix the compensation of such persons as may be necessary to enable him to administer its terms and provisions;

(c) Obtain a bond in a reasonable amount and with reasonable surety thereon covering each employee who handles funds entrusted to the market administrator;

(d) Pay out of funds provided by § 906.88 the cost of his bond and of the bonds of his employees, his own compensation, and all other expenses (except those incurred under § 906.87) necessarily incurred by him in the maintenance and functioning of his office and in the performance of his duties;

(e) Keep such books and records as will clearly reflect the transactions provided for herein, and upon request by the Secretary surrender the same to such other person as the Secretary may designate;

(f) Submit his books and records to examination by the Secretary and furnish such information and reports as may be requested by the Secretary;

(g) Audit all reports and payments by each handler by inspection of such handler's records and of the records of any other handler or person upon whose utilization the classification of skim milk or butterfat for such handler depends;

(h) Publicly announce, at his discretion, unless otherwise directed by the Secretary, by posting in a conspicuous place in his office and by such other means as he deems appropriate, the name of any person who, within 10 days after the day upon which he is required to perform such acts, has not:

(1) Made reports pursuant to §§ 906.30 to 906.32,

(2) Maintained adequate records and facilities pursuant to § 906.33, or

(3) Made payments pursuant to §§ 906.80 to 906.88;

(i) On or before the 12th day after the end of each month, report to each cooperative association which so requests the amount and class utilization of milk caused to be delivered by such cooperative association, either directly or from producers who are members of such cooperative association, to each handler to whom the cooperative association sells milk. For the purpose of this report, the milk caused to be so delivered by a cooperative association shall be prorated to each class in the proportion that the

total receipts of producer milk by such handler were used in each class;

(j) Publicly announce by posting in a conspicuous place in his office and by such other means as he deems appropriate the prices determined for each month as follows:

(1) On or before the 5th day of each month the minimum prices for Class I milk pursuant to § 906.51 (a) and the Class I butterfat differential pursuant to § 906.52 (a), both for the current month; and the minimum price for Class II milk pursuant to § 906.51 (b) and the Class II butterfat differential pursuant to § 906.52 (b) both for the preceding month; and

(2) On or before the 12th day of each month, the uniform price computed, pursuant to § 906.71 and the butterfat differential computed pursuant to § 906.82, both applicable to milk delivered during the preceding month; and

(k) Prepare and disseminate to the public such statistics and information as he deems advisable and as do not reveal confidential information.

REPORTS, RECORDS AND FACILITIES

§ 906.30 *Reports of receipts and utilization.* On or before the 7th day after the end of each month each handler, except a producer-handler, shall report to the market administrator in the detail and on forms prescribed by the market administrator as follows:

(a) The quantities of skim milk and butterfat contained in milk received from producers;

(b) The quantities of skim milk and butterfat contained in (or used in the production of) receipts from other handlers;

(c) The quantities of skim milk and butterfat contained in receipts of other source milk (except Class II products disposed of in the form in which received without further processing or packaging by the handler);

(d) The utilization of all skim milk and butterfat required to be reported pursuant to this section;

(e) The disposition of Class I products on routes wholly outside the marketing area; and

(f) Such other information with respect to receipts and utilization as the market administrator may prescribe.

§ 906.31 *Payroll reports.* On or before the 20th day of each month, each handler shall submit to the market administrator his producer payroll for deliveries of the preceding month which shall show (a) the total pounds of milk received from each producer and cooperative association and the total pounds of butterfat contained in such milk, (b) the amount of payment to each producer and cooperative association, and (c) the nature and amount of any deductions or charges involved in such payments.

§ 906.32 *Other reports.* (a) Each producer-handler shall make reports to the market administrator at such time and in such manner as the market administrator may prescribe.

(b) Each handler who causes milk to be diverted to an unapproved plant shall, prior to such diversion, report to the market administrator and to the cooper-

ative association of which such producer is a member, of his intention to divert such milk, the proposed date or dates of such diversion and the plant to which such milk is to be diverted.

§ 906.33 *Records and facilities.* Each handler shall maintain and make available to the market administrator or to his representative during the usual hours of business such accounts and records of his operations and such facilities as are necessary for the market administrator to verify or establish the correct data with respect to:

(a) The receipts and utilization of all receipts of producer milk and other source milk;

(b) The weights and tests for butterfat and other content of all milk, skim milk, cream and milk products handled;

(c) Payments to producers and cooperative associations; and

(d) The pounds of skim milk and butterfat contained in or represented by all milk, skim milk, cream and milk products on hand at the beginning and end of each month.

§ 906.34 *Retention of records.* All books and records required under this order to be made available to the market administrator shall be retained by the handler for a period of three years to begin at the end of the month to which such books and records pertain: *Provided*, That if, within such three-year period, the market administrator notifies the handler in writing that the retention of such books and records, or of specified books and records, is necessary in connection with a proceeding under section 8c (15) (A) of the act or a court action specified in such notice, the handler shall retain such books and records, or specified books and records, until further written notification from the market administrator. In either case the market administrator shall give further written notification to the handler promptly, upon the termination of the litigation or when the records are no longer necessary in connection therewith.

CLASSIFICATION

§ 906.40 *Skim milk and butterfat to be classified.* All skim milk and butterfat received within the month by a handler and which is required to be reported pursuant to § 906.30 shall be classified by the market administrator pursuant to the provisions of §§ 906.41 to 906.46.

§ 906.41 *Classes of utilization.* Subject to the conditions set forth in §§ 906.43 and 906.44, the classes of utilization shall be as follows:

(a) Class I milk shall be all skim milk (including reconstituted skim milk) and butterfat disposed of in the form of milk, skim milk, buttermilk, flavored milk, flavored milk drinks, cream, cultured sour cream, aerated products containing milk or cream, any mixture (except bulk ice cream mix) of cream and milk or skim milk, and all skim milk and butterfat not specifically accounted for under paragraph (b) of this section;

(b) Class II milk shall be all skim milk and butterfat (1) used to produce any product other than those specified in paragraph (a) of this section, (2) dis-

posed of for livestock feed, (3) in shrinkage up to 2 percent of receipts from producers, (4) in shrinkage of other source milk, and (5) in inventory variations of milk, skim milk and cream.

§ 906.42 *Shrinkage.* The market administrator shall allocate shrinkage over a handler's receipts as follows:

(a) Compute the total shrinkage of skim milk and butterfat for each handler; and

(b) Prorate the resulting amounts between the receipts of skim milk and butterfat in producer milk and in other source milk.

§ 906.43 *Responsibility of handlers and reclassification of milk.* (a) All skim milk and butterfat shall be Class I milk unless the handler who first receives such skim milk or butterfat can prove to the market administrator that such skim milk or butterfat should be classified otherwise.

(b) Any skim milk or butterfat (except that transferred to a producer-handler) shall be reclassified if verification by the market administrator discloses that the original classification was incorrect.

§ 906.44 *Transfers.* Skim milk or butterfat disposed of by a handler either by transfer or diversion shall be classified:

(a) As Class I milk if transferred or diverted in the form of milk, skim milk or cream, to the approved plant of another handler (except a producer-handler) unless utilization in Class II is mutually indicated in writing to the market administrator by both handlers on or before the 7th day after the end of the month within which such transaction occurred: *Provided*, That the skim milk or butterfat so assigned to Class II shall be limited to the amount thereof remaining in Class II in the plant of the transferee-handler after the subtraction of other source milk pursuant to § 906.46, and any additional amounts of such skim milk or butterfat shall be assigned to Class I: *And provided further*, That if either or both handlers have received other source milk, the skim milk or butterfat so transferred or diverted shall be classified at both plants so as to allocate the greatest possible Class I utilization to producer milk.

(b) As Class I milk if transferred or diverted to a producer-handler in the form of milk, skim milk or cream.

(c) As Class I milk if transferred or diverted in the form of milk or skim milk to an unapproved plant located more than 200 miles from the approved plant by the shortest highway distance as determined by the market administrator.

(d) As Class I milk if transferred in the form of cream under Grade A certification to an unapproved plant located more than 200 miles from the marketing area, and as Class II milk if so transferred without Grade A certification.

(e) (1) As Class I milk if transferred or diverted in the form of milk, skim milk or cream to an unapproved plant located not more than 200 miles from the approved plant, and from which fluid milk is disposed of on wholesale or retail routes unless all the following conditions are met:

(1) The market administrator is permitted to audit the records of such unapproved plant; and

(ii) Such unapproved plant receives milk from dairy farmers who the market administrator determines constitute its regular source of supply for Class I milk.

(2) If these conditions are met the market administrator shall classify such milk as reported by the handler subject to verification as follows: (i) Determine the use of all skim milk and butterfat at such unapproved plant, and (ii) allocate the skim milk and butterfat so transferred or diverted to the highest use classification remaining after subtracting in series beginning with the highest use classification, the skim milk and butterfat in milk received at the unapproved plant direct from dairy farmers.

(f) As Class II milk if transferred or diverted in the form of milk, skim milk or cream to an unapproved plant located not more than 200 miles from the approved plant and from which fluid milk is not disposed of on wholesale or retail routes.

§ 906.45 Computation of the skim milk and butterfat in each class. For each month, the market administrator shall correct for mathematical and for other obvious errors the monthly report submitted by each handler and shall compute the pounds of skim milk and butterfat in Class I milk and Class II milk for such handler.

§ 906.46 Allocation of skim milk and butterfat classified. After making the computations pursuant to § 906.45 the market administrator shall determine the classification of milk received from producers as follows:

(a) Skim milk shall be allocated in the following manner:

(1) Subtract from the total pounds of skim milk in Class II the pounds of skim milk determined pursuant to § 906.41 (b) (3).

(2) Subtract from the remaining pounds of skim milk in Class II the pounds of skim milk in other source milk: *Provided*, That if the receipts of skim milk in other source milk are greater than the remaining pounds of skim milk in Class II, an amount equal to the difference shall be subtracted from the pounds of skim milk in Class I;

(3) Subtract from the remaining pounds of skim milk in each class the skim milk received from other handlers according to its classification as determined pursuant to § 906.44 (a);

(4) Add to the remaining pounds of skim milk in Class II the pounds of skim milk subtracted pursuant to subparagraph (1) of this paragraph; and

(5) If the remaining pounds of skim milk in both classes exceed the pounds of skim milk received from producers, subtract such excess from the remaining pounds of skim milk in series beginning with Class II milk. Any amount so subtracted shall be called "overage".

(b) Butterfat shall be allocated in accordance with the same procedure outlined for skim milk in paragraph (a) of this section.

(c) Determine the weighted average butterfat content of the Class I and Class

II milk computed pursuant to paragraphs (a) and (b) of this section.

MINIMUM PRICES

§ 906.50 Basic formula price to be used in determining Class I prices. The basic formula price to be used in determining the price per hundredweight of Class I milk shall be the highest of the prices computed pursuant to paragraphs (a) and (b) of this section and § 906.51 (b) for the preceding month.

(a) The average of the basic or field prices per hundredweight reported to have been paid or to be paid for milk of 3.5 percent butterfat content received from farmers during the month at the following plants or places for which prices have been reported to the market administrator or to the Department, divided by 3.5 and multiplied by 4.0:

Present Operator and Location

Borden Co., Mount Pleasant, Mich.
Carnation Co., Sparta, Mich.
Pet Milk Co., Hudson, Mich.
Pet Milk Co., Wayland, Mich.
Pet Milk Co., Coopersville, Mich.
Borden Co., Greenville, Wis.
Borden Co., Black Creek, Wis.
Borden Co., Orfordville, Wis.
Borden Co., New London, Wis.
Carnation Co., Chilton, Wis.
Carnation Co., Berlin, Wis.
Carnation Co., Richland Center, Wis.
Carnation Co., Oconomowoc, Wis.
Carnation Co., Jefferson, Wis.
Pet Milk Co., New Glarus, Wis.
Pet Milk Co., Belleville, Wis.
White House Milk Co., Manitowoc, Wis.
White House Milk Co., West Bend, Wis.

(b) The price per hundredweight computed by adding together the plus values pursuant to subparagraphs (1) and (2) of this paragraph:

(1) From the simple average as computed by the market administrator of the daily wholesale selling prices (using the midpoint of any price range as one price) per pound of Grade A (92-score) bulk creamery butter per pound at Chicago, as reported by the Department during the month, subtract 3 cents, add 20 percent thereof and multiply by 4.0.

(2) From the simple average as computed by the market administrator of the weighted averages of carlot prices per pound for nonfat dry milk solids, spray, and roller process, respectively, for human consumption, f. o. b. manufacturing plants in the Chicago area as published for the period from the 26th day of the preceding month through the 25th day of the current month by the Department, deduct 5.5 cents, multiply by 8.5 and then multiply by 0.96.

§ 906.51 Class prices. Subject to the provisions of §§ 906.52 and 906.53, the minimum prices per hundredweight to be paid by each handler for milk received at his plant from producers during the month shall be as follows:

(a) *Class I milk.* The basic formula price plus \$1.25 during the months of April, May, June and July, and plus \$1.65 during all other months: *Provided*, That for each of the months of September, October, November, and December, such price shall not be less than that for the preceding month, and that for each of the months of April, May and June such price

shall not be more than that for the preceding month.

(b) *Class II milk.* The average of the basic or field prices reported to have been paid or to be paid for ungraded milk of 4.0 percent butterfat content received from farmers during the month at the following plants or places for which prices have been reported to the market administrator or to the Department.

Present Operator and Location

American Feed Co., Miami, Okla.
Gilt Edge Dairy, Norman, Okla.
Page Milk Co., Coffeyville, Kans.
Pet Milk Co., Siloam Springs, Ark.

§ 906.52 Butterfat differentials to handlers. If the average butterfat content of the milk of any handler allocated to any class pursuant to § 906.46 is more or less than 4.0 percent there shall be added to the respective class price computed pursuant to § 906.51 for each one-tenth of 1 percent that the average butterfat content of such milk is above 4.0 percent, or subtracted for each one-tenth of 1 percent that such average butterfat content is below 4.0 percent an amount equal to the butterfat differential computed by multiplying the simple average, as computed by the market administrator, of the daily wholesale selling prices per pound (using the midpoint of any price range as one price) of Grade A (92-score) bulk creamery butter at Chicago as reported by the Department during the preceding month by the applicable factor listed below and dividing the result by 10:

- (a) Class I milk: Multiply by 1.25;
- (b) Class II milk: Multiply by 1.15.

§ 906.53 Location adjustment credit to handlers. For that portion of milk which (a) is received directly from producers at an approved plant described in § 906.7 (b) or at a receiving platform, either of which is located more than 35 miles from the city hall in Tulsa by shortest hard-surfaced highway distance, as determined by the market administrator, and (b) is moved to an approved plant in the marketing area in the form of milk, skim milk, or cream, the prices specified in § 906.51 shall be subject to a location adjustment credit to the handler, computed as follows:

Distance from the city hall in Tulsa:	Cents per hundred- weight
35 to 50 miles.....	15
50.1 to 65 miles.....	17
65.1 to 80 miles.....	19
80.1 to 95 miles.....	21
95.1 miles or over.....	23

APPLICATION OF PROVISIONS

§ 906.60 Producer-handlers. Sections 906.40 to 906.46, 906.50 to 906.53, 906.70 to 906.71, 906.80 to 906.89 shall not apply to a producer-handler.

§ 906.61 Handlers subject to other orders. In the case of any handler who the Secretary determines disposes of a greater portion of his milk as Class I milk in another marketing area regulated by another milk marketing agreement or order issued pursuant to the act, the provisions of this order shall not apply except as follows:

PROPOSED RULE MAKING

(a) The handler shall with respect to his total receipts of skim milk and butterfat 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.

(b) If the price which such handler is required to pay under the other Federal order to which he is subject, for skim milk and butterfat which would be classified as Class I milk under this order is less than the price provided by this order, such handler shall pay to the market administrator for deposit into the producer-settlement fund (with respect to all skim milk and butterfat disposed of as Class I milk within the marketing area) an amount equal to the difference between the value of such skim milk or butterfat as computed pursuant to this order and its value as determined pursuant to the other order to which he is subject.

DETERMINATION OF UNIFORM PRICE

§ 906.70 Computation of value of milk. The value of milk received during each month by each handler from producers shall be a sum of money computed by the market administrator by multiplying the pounds of such milk in each class by the applicable class prices, adding together the resulting amounts and deducting therefrom the values of all location adjustments computed at the applicable rates set forth in § 906.53: *Provided*, That if the handler had overage of either skim milk or butterfat there shall be added to the above values an amount computed by multiplying the pounds overage deducted from each class pursuant to § 906.46 by the applicable class prices.

§ 906.71 Computation of uniform price. For each month the market administrator shall compute the uniform price per hundredweight for milk of 4.0 percent butterfat content received from producers as follows:

(a) Combine into one total the values computed pursuant to § 906.70 for all handlers who made the reports prescribed in § 906.30 and who made the payments pursuant to §§ 906.80 and 906.84 for the preceding month.

(b) Add the aggregate of the values of all allowable location adjustments to producers pursuant to § 906.81.

(c) Add not less than one-half of the cash balance on hand in the producer-settlement fund less the total amount of the contingent obligations to handlers pursuant to § 906.85.

(d) Subtract if the average butterfat content of the milk included in these computations is greater than 4.0 percent, or add if such average butterfat content is less than 4.0 percent an amount computed by multiplying the amount by which the average butterfat content of such milk varies from 4.0 percent by the butterfat differential computed pursuant to § 906.82 and multiplying the resulting figure by the total hundredweight of such milk;

(e) Divide the resulting amount by the total hundredweight of milk included in these computations; and

(f) Subtract not less than 4 cents nor more than 5 cents from the amount com-

puted pursuant to paragraph (e) of this section. The resulting figure shall be the uniform price for milk of 4.0 percent butterfat content received from producers.

PAYMENTS

§ 906.80 Time and method of payment. Each handler shall make payment as follows:

(a) On or before the 15th day after the end of the month, during which the milk was received, to each producer at not less than the uniform price computed pursuant to § 906.71, adjusted by the butterfat differential computed pursuant to § 906.82, subject to location adjustments to producers pursuant to § 906.81 and less the amount of the payment made pursuant to paragraph (b) of this section: *Provided*, That with respect to producers whose milk was caused to be delivered to such handler by a cooperative association which is authorized to collect payment for such milk, the handler shall if the cooperative association so requests, pay such cooperative association, on or before the 13th day after the end of the month, an amount equal to the sum of the individual payments otherwise payable to such producers in accordance with this paragraph.

(b) On or before the last day of each month, to each producer for milk received from him during the first 15 days of the month at not less than the Class II price for the preceding month: *Provided*, That with respect to producers whose milk was caused to be delivered to such handler by a cooperative association which is authorized to collect payments for such milk, the handler shall, if the cooperative association so requests, pay such cooperative association at least 3 days before the end of the month, an amount equal to the sum of the individual payments otherwise payable to such producers in accordance with this paragraph.

§ 906.81 Location adjustments to producers. In making payments to producers pursuant to § 906.80, each handler may deduct per hundredweight of milk purchased or received from producers at an approved plant described in § 906.7 (L) or at a receiving platform either of which is located 35 or more miles from the City Hall in Tulsa by shortest hard-surfaced highway distance, as determined by the market administrator, the applicable amounts set forth below:

Distance from the city hall in Tulsa:	Cents per hundredweight
35 to 50 miles.....	15
50.1 to 65 miles.....	17
65.1 to 80 miles.....	19
80.1 to 95 miles.....	21
95.1 miles or over.....	23

§ 906.82 Producer butterfat differential. In making payments pursuant to § 906.80, there shall be added to or subtracted from the uniform price for each one-tenth of 1 percent that the average butterfat content of the milk received from the producer is above or below 4.0 percent, an amount computed by multiplying by 1.2 the simple average, as computed by the market administrator, of the daily wholesale selling prices per pound (using the midpoint of any price

range as one price) of Grade A (92-score) bulk creamery butter at Chicago as reported by the Department during the month, dividing the resulting sum by 10, and rounding to the nearest one-tenth of a cent.

§ 906.83 Producer-settlement fund. The market administrator shall establish and maintain a separate fund known as the "producer-settlement fund", into which he shall deposit all payments made by handlers pursuant to §§ 906.84, 906.81 (b), and 906.86, and out of which he shall make all payments to handlers pursuant to §§ 906.85 and 906.86.

§ 906.84 Payments to the producer-settlement fund. On or before the 13th day after the end of the month during which the milk was received, each handler, including a cooperative association which is a handler, shall pay to the market administrator the amount, if any, by which the value of the milk received by such handler from producers as determined pursuant to § 906.70 is greater than the amount required to be paid producers by such handler pursuant to § 906.80 (a).

§ 906.85 Payment out of the producer-settlement fund. On or before the 14th day after the end of the month during which the milk was received, the market administrator shall pay to each handler, including a cooperative association which is a handler, the amount, if any, by which the value of the milk received by such handler from producers during the month as determined pursuant to § 906.70 is less than the amount required to be paid producers by such handler pursuant to § 906.80 (a): *Provided*, That if the balance in the producer-settlement fund is insufficient to make all payments pursuant to this paragraph, the market administrator shall reduce uniformly such payments and shall complete such payments as soon as the necessary funds are available. No handler who has not received the balance of such payment from the market administrator shall be considered in violation of § 906.80 (a) if he reduces his payments to producers by not more than the amount of the reduction in payment from the producer-settlement fund. The handler shall complete such payments to producers not later than the date for making such payments next following after the receipt of the balance from the market administrator.

§ 906.86 Adjustments of accounts. Whenever audit by the market administrator of any handler's reports, books, records, or accounts discloses errors resulting on moneys due (a) the market administrator from such handler, (b) such handler from the market administrator, or (c) any producer or cooperative association from such handler, the market administrator shall promptly notify such handler of any amount so due and payment thereof shall be made on or before the next date for making payments set forth in the provisions under which such error occurred.

§ 906.87 Marketing services. (a) Except as set forth in paragraph (b) of this section, each handler, in making

payments to producers (other than himself) pursuant to § 906.80 shall deduct 5 cents per hundredweight or such amount not exceeding 5 cents per hundredweight as may be prescribed by the Secretary, and shall pay such deductions to the market administrator on or before the 15th day after the end of each month. Such moneys shall be used by the market administrator to sample, test, and check the weights of milk received from producers and to provide producers with market information.

(b) In the case of producers for whom a cooperative association is actually performing the services set forth in paragraph (a) of this section, each handler shall make, in lieu of the deduction specified in paragraph (a) of this section, such deductions from the payments to be made to such producers as may be authorized by the membership agreement or marketing contract between such cooperative association and such producers and on or before the 15th day after the end of each month pay such deduction to the cooperative association rendering such services.

§ 906.88 *Expense of administration.* As his pro rata share of the expense of administration hereof, each handler shall pay to the market administrator on or before the 15th day after the end of the month, 4 cents per hundredweight, or such amount not exceeding 4 cents per hundredweight as the Secretary may prescribe, with respect to all receipts within the month of (a) other source milk which is classified as Class I milk, and (b) milk from producers including such handler's own production.

§ 906.89 *Termination of obligation.* The provisions of this section shall apply to any obligation under this order for the payment of money.

(a) The obligation of any handler to pay money required to be paid under the terms of this order shall, except as provided in paragraphs (b) and (c) of this section, terminate two years after the last day of the calendar month during which the market administrator receives the handler's utilization report on the milk involved in such obligation, unless within such two-year period the market administrator notifies the handler in writing that such money is due and payable. Services of such notice shall be complete upon mailing to the handler's last known address, and it shall contain but need not be limited to, the following information:

- (1) The amount of the obligation;
- (2) The month(s) during which the milk, with respect to which the obligation exists, was received or handled; and
- (3) If the obligation is payable to one or more producers or to an association of producers, the name of such producer(s) or association of producers, or if the obligation is payable to the market administrator, the account for which it is to be paid.

(b) If a handler fails or refuses, with respect to any obligation under this order, to make available to the market administrator or his representatives all books and records required by this order to be made available, the market administrator may, within the two-year period provided for in paragraph (a) of this section, notify the handler in writing of such failure or refusal. If the market administrator so notifies a handler, the said two-year period with respect to such obligation shall not begin to run until the first day of the calendar month following the month during which all such books and records pertaining to such obligation are made available to the market administrator or his representatives.

(c) Notwithstanding the provisions of paragraphs (a) and (b) of this section, a handler's obligation under this order to pay money shall not be terminated with respect to any transaction involving fraud or willful concealment of a fact, material to the obligation, on the part of the handler against whom the obligation is sought to be imposed.

(d) Any obligation on the part of the market administrator to pay a handler any money which such handler claims to be due him under the terms of this order shall terminate two years after the end of the calendar month during which the milk involved in the claim was received if an underpayment is claimed, or two years after the end of the calendar month during which the payment (including deduction or set-off by the market administrator) was made by the handler if a refund on such payment is claimed, unless such handler, within the applicable period of time, files, pursuant to section 8 (c) (15) (A) of the act, a petition claiming such money.

EFFECTIVE TIME, SUSPENSION OR TERMINATION

§ 906.90 *Effective time.* The provisions hereof or any amendment hereto shall become effective at such time as the Secretary may declare and shall con-

tinue in force until suspended or terminated pursuant to § 906.91.

§ 906.91 *Suspension or termination.* The Secretary may suspend or terminate this order or any provision hereof whenever he finds this order or any provision hereof obstructs or does not tend to effectuate the declared policy of the act. This order shall terminate in any event whenever the provisions of the act authorizing it cease to be in effect.

§ 906.92 *Continuing obligations.* If, upon the suspension or termination of any or all provisions of this order, there are any obligations thereunder the final accrual or ascertainment of which requires further acts by any person (including the market administrator), such further acts shall be performed notwithstanding such suspension or termination.

§ 906.93 *Liquidation.* Upon the suspension or termination of the provisions hereof, except this section, the market administrator, or such other liquidating agent as the Secretary may designate, shall if so directed by the Secretary, liquidate the business of the market administrator's office, dispose of all property in his possession or control, including accounts receivable, and execute and deliver all assignments or other instrument necessary or appropriate to effectuate any such disposition. If a liquidating agent is so designated, all assets, books and records of the market administrator shall be transferred promptly to such liquidating agent. If, upon such liquidation, the funds on hand exceed the amounts required to pay outstanding obligations of the office of the market administrator and to pay necessary expenses of liquidation and distribution, such excess shall be distributed to contributing handlers and producers in an equitable manner.

MISCELLANEOUS PROVISIONS

§ 906.100 *Agents.* The Secretary 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.

§ 906.101 *Separability of provisions.* If any provision hereof, or its application to any person or circumstances, is held invalid, the application of such provision and of the remaining provisions hereof, to other persons or circumstances shall not be affected thereby.

[F. R. Doc. 50-2352; Filed, Mar. 21, 1950; 8:48 a. m.]

NOTICES

DEPARTMENT OF AGRICULTURE Soil Conservation Service

DELEGATION OF AUTHORITY WITH RESPECT TO ADJUSTMENT OF TITLES AND SALE OF LANDS

Pursuant to the provisions of the act of August 11, 1945 (59 Stat. 532, 7 U. S. C. (1946 ed.) 1011 note), and the act of

July 8, 1943 (57 Stat. 388, 5 U. S. C. (1946 ed.) 567), it is hereby ordered as follows:

The Chief or Acting Chief of the Soil Conservation Service is hereby authorized to perform the functions hereinafter outlined:

SECTION 1. Exercise all functions under Public Law 179, approved August 11, 1945 (59 Stat. 532, 7 U. S. C. (1946 ed.) 1011 note), incident to the adjust-

ment of titles and the sale of lands under said act. All title adjustments shall be approved by the Solicitor prior to the execution of quitclaim deeds on behalf of the United States.

SEC. 2. Exercise all functions under Public Law 120, approved July 8, 1943 (57 Stat. 388, 5 U. S. C. (1946 ed.) 567), incident to the adjustment of titles to lands which are subject to his administration,

custody or control. All title adjustments shall be approved by the Solicitor prior to the execution of quitclaim deeds on behalf of the United States.

(57 Stat. 388, 59 Stat. 532, 5 U. S. C. 567, 7 U. S. C. 1011 note)

Done at Washington, D. C., this 16th day of March 1950.

[SEAL] A. J. LOVELAND,
Acting Secretary of Agriculture.

[F. R. Doc. 50-2353; Filed, Mar. 21, 1950;
8:48 a. m.]

DEPARTMENT OF THE TREASURY

Fiscal Service, Bureau of Accounts

[Dept. Circ. 570, Rev. Apr. 20, 1943, 1950,
28th Supp.]

GRANITE STATE FIRE INSURANCE CO. AND
NEW HAMPSHIRE FIRE INSURANCE CO.

SURETY COMPANIES ACCEPTABLE ON
FEDERAL BONDS

MARCH 14, 1950.

Certificates of authority have been issued by the Secretary of the Treasury to the above companies under the act of Congress approved August 13, 1894, 28 Stat. 279-80, as amended by the act of Congress approved March 23, 1910, 36 Stat. 241, (6 U. S. C. 6-13) as acceptable sureties on Federal bonds. Underwriting limitations of \$242,000.00 and \$875,000.00 have been established for the Granite State Fire Insurance Company and the New Hampshire Fire Insurance Company, respectively. Further details as to the extent and localities with respect to which the companies are acceptable as sureties on Federal bonds will appear in the next issue of Treasury Department Form 356, copies of which, when issued, may be obtained from the Treasury Department, Bureau of Accounts, Section of Surety Bonds, Washington 25, D. C.

[SEAL] E. H. FOLEY, JR.,
Acting Secretary of the Treasury.

[F. R. Doc. 50-2350; Filed, Mar. 21, 1950;
8:54 a. m.]

Fiscal Service, Bureau of the Public Debt

[1950 Dept. Circ. 860]

1½ PERCENT TREASURY NOTES OF SERIES C-1951

OFFERING OF NOTES

MARCH 20, 1950.

I. Offering of notes. 1. The Secretary of the Treasury, pursuant to the authority of the Second Liberty Bond Act, as amended, invites subscriptions, at par, from the people of the United States for notes of the United States, designated 1½ percent Treasury Notes of Series C-1951, in exchange for Treasury Certificates of Indebtedness of Series D-1950, maturing April 1, 1950.

II. Description of notes. 1. The notes will be dated April 1, 1950, and will bear interest from that date at the rate of 1½ percent per annum, payable on a semiannual basis on January 1 and July 1, 1951. They will mature July 1, 1951,

and will not be subject to call for redemption prior to maturity.

2. The income derived from the notes shall be subject to all taxes now or hereafter imposed under the Internal Revenue Code, or laws amendatory or supplementary thereto. The notes shall be subject to estate, inheritance, gift or other excise taxes, whether Federal or State, but shall be exempt from all taxation now or hereafter imposed on the principal or interest thereof by any State, or any of the possessions of the United States, or by any local taxing authority.

3. The notes will be acceptable to secure deposits of public moneys. They will not be acceptable in payment of taxes.

4. Bearer notes will be issued in denominations of \$1,000, \$5,000, \$10,000, \$100,000 and \$1,000,000. The notes will not be issued in registered form.

5. The notes will be subject to the general regulations of the Treasury Department, now or hereafter prescribed, governing United States notes.

III. Subscription and allotment. 1. Subscriptions will be received at the Federal Reserve Banks and Branches and at the Treasury Department, Washington. Banking institutions generally may submit subscriptions for account of customers, but only the Federal Reserve Banks and the Treasury Department are authorized to act as official agencies.

2. The Secretary of the Treasury reserves the right to reject any subscription, in whole or in part, to allot less than the amount of notes applied for, and to close the books as to any or all subscriptions at any time without notice; and any action he may take in these respects shall be final. Subject to these reservations, all subscriptions will be allotted in full. Allotment notices will be sent out promptly upon allotment.

IV. Payment. 1. Payment at par for notes allotted hereunder must be made on or before April 1, 1950, or on later allotment, and may be made only in Treasury Certificates of Indebtedness of Series D-1950, maturing April 1, 1950, which will be accepted at par, and should accompany the subscription. The full year's interest on the certificates surrendered will be paid to the subscriber following acceptance of the certificates.

V. General provisions. 1. As fiscal agents of the United States, Federal Reserve Banks are authorized and requested to receive subscriptions, to make allotments on the basis and up to the amounts indicated by the Secretary of the Treasury to the Federal Reserve Banks of the respective Districts, to issue allotment notices, to receive payment for notes allotted, to make delivery of notes on full-paid subscriptions allotted, and they may issue interim receipts pending delivery of the definitive notes.

2. The Secretary of the Treasury may at any time, or from time to time, prescribe supplemental or amendatory rules and regulations governing the offering, which will be communicated promptly to the Federal Reserve Banks.

[SEAL] JOHN W. SNYDER,
Secretary of the Treasury.

[F. R. Doc. 50-2363; Filed, Mar. 21, 1950;
8:54 a. m.]

[1950 Dept. Circ. 861]

1½ PERCENT TREASURY NOTES OF SERIES A-1955

OFFERING OF NOTES

MARCH 20, 1950.

I. Offering of notes. 1. The Secretary of the Treasury, pursuant to the authority of the Second Liberty Bond Act, as amended, invites subscriptions, at par and accrued interest, from the people of the United States for notes of the United States, designated 1½ percent Treasury Notes of Series A-1955, in exchange for 1½ percent Treasury Notes of Series A-1950, maturing April 1, 1950.

II. Description of notes. 1. The notes now offered will be an addition to and will form a part of the series of 1½ percent Treasury Notes of Series A-1955 issued pursuant to Department Circular No. 859, dated February 17, 1950, will be freely interchangeable therewith, are identical in all respects therewith, and are described in the following quotation from Department Circular No. 859:

1. The notes will be dated March 15, 1950, and will bear interest from that date at the rate of 1½ percent per annum, payable semi-annually on September 15, 1950, and thereafter on March 15 and September 15 in each year until the principal amount becomes payable. They will mature March 15, 1955, and will not be subject to call for redemption prior to maturity.

2. The income derived from the notes shall be subject to all taxes now or hereafter imposed under the Internal Revenue Code, or laws amendatory or supplementary thereto. The notes shall be subject to estate, inheritance, gift or other excise taxes, whether Federal or State, but shall be exempt from all taxation now or hereafter imposed on the principal or interest thereof by any State, or any of the possessions of the United States, or by any local taxing authority.

3. The notes will be acceptable to secure deposits of public moneys. They will not be acceptable in payment of taxes.

4. Bearer notes will be issued in denominations of \$1,000, \$5,000, \$10,000, \$100,000 and \$1,000,000. The notes will not be issued in registered form.

5. The notes will be subject to the general regulations of the Treasury Department, now or hereafter prescribed, governing United States notes.

III. Subscription and allotment. 1. Subscriptions will be received at the Federal Reserve Banks and Branches and at the Treasury Department, Washington. Banking institutions generally may submit subscriptions for account of customers, but only the Federal Reserve Banks and the Treasury Department are authorized to act as official agencies.

2. The Secretary of the Treasury reserves the right to reject any subscription, in whole or in part, to allot less than the amount of notes applied for, and to close the books as to any or all subscriptions at any time without notice; and any action he may take in these respects shall be final. Subject to these reservations, all subscriptions will be allotted in full. Allotment notices will be sent out promptly upon allotment.

IV. Payment. 1. Payment at par and accrued interest from March 15, 1950, to April 1, 1950 (\$0.69293 per \$1,000) for notes allotted hereunder must be made on or before April 1, 1950, or on later allotment. Payment of the principal

amount may be made only in Treasury Notes of Series A-1950, maturing April 1, 1950, which will be accepted at par and should accompany the subscription. Payment of accrued interest on the new notes should be made when the subscription is tendered. Final interest due on April 1 on notes surrendered will be paid by payment of April 1, 1950 coupons, which should be detached by holders before presentation of the notes.

V. *General provisions.* 1. As fiscal agents of the United States, Federal Reserve Banks are authorized and requested to receive subscriptions, to make allotments on the basis and up to the amounts indicated by the Secretary of the Treasury to the Federal Reserve Banks of the respective Districts, to issue allotments notices, to receive payment for notes allotted, to make delivery of notes on full-paid subscriptions allotted, and they may issue interim receipts pending delivery of the definitive notes.

2. The Secretary of the Treasury may at any time, or from time to time, prescribe supplemental or amendatory rules and regulations governing the offering, which will be communicated promptly to the Federal Reserve Banks.

[SEAL]

JOHN W. SNYDER,
Secretary of the Treasury.

[F. R. Doc. 50-2364; Filed, Mar. 21, 1950;
8:54 a. m.]

DEPARTMENT OF LABOR

Wage and Hour Division

[Administrative Order 395]

SPECIAL INDUSTRY COMMITTEE NO. 7 FOR PUERTO RICO

APPOINTMENT TO INVESTIGATE CONDITIONS AND RECOMMEND MINIMUM WAGE RATES

1. By virtue of and pursuant to the authority vested in me by the Fair Labor Standards Act of 1938, as amended (52 Stat. 1060, as amended; 29 U. S. C., and Sup., 201 et seq.), I, Wm. R. McComb, Administrator of the Wage and Hour Division, United States Department of Labor, do hereby appoint and convene a special industry committee for Puerto Rico composed of the following representatives:

For the Public

Jaime Benitez, chairman, Rio Piedras, P. R.
Pedro A. Cebollero, Rio Piedras, P. R.
Morris Miller, Washington, D. C.

For the Employers

J. B. Garcia-Mendez, San Juan, P. R.
Luis R. Gonzalez, Hato Rey, P. R.
Rudolf F. Vogeler, Wynnewood, Pa.

For the Employees

Prudencio Rivera-Martinez, San Juan, P. R.
Tomas Mendez-Mejia, San Juan, P. R.
Lewis J. Clark, Northbrook, Ill.
Lewis G. Hines, South Arlington, Va.

Lewis J. Clark and Lewis G. Hines shall serve as members of the committee in such order as the Administrator shall direct, but they shall not serve concurrently.

2. The special industry committee herein created, in accordance with the provisions of the Fair Labor Standards

Act, as amended, and regulations promulgated thereunder (Title 29, Chapter V, Code of Federal Regulations, Part 511), shall meet beginning on April 18, 1950, at 9 a. m. in Room 412, New York Department Store Building, Stop 16½, Ponce de Leon Ave., Santurce, San Juan, Puerto Rico, and shall proceed to investigate conditions in the industries in Puerto Rico hereinafter enumerated and recommend to the Administrator minimum wage rates for all employees in said industries in Puerto Rico, who within the meaning of said act are "engaged in commerce or in the production of goods for commerce" excepting employees exempted by virtue of the provisions of section 13 (a) and employees coming under the provisions of section 14. Minimum wage rates recommended by the committee shall be the highest rates (not in excess of 75 cents per hour) which it determines will not substantially curtail employment in such industries and will not give any industry in Puerto Rico a competitive advantage over any industry in the United States outside of Puerto Rico. Said special industry committee shall investigate conditions respecting, and recommend minimum wage rates for, the employees in the Artificial Flower Industry; Cement Industry; Hairnet Industry; Hosiery Industry; Sugar Manufacturing Industry; and the Metal Plastics, Machinery, Instrument, Transportation Equipment, and Allied Industries.

3. For the purpose of this order these industries are defined as follows:

Artificial Flower Industry. The manufacturing and assembling of artificial flowers, buds, berries, foliage, leaves, fruits, plants, stems and branches.

This definition does not include such products as are not commonly or commercially known as "artificial," such as flowers made by blowing glass, molding plastic, or carving wood.

Cement Industry. The manufacture of hydraulic cement including the extraction of raw materials therefor.

Hairnet Industry. The manufacture and packaging of hairnets from any material.

Hosiery Industry. The manufacturing or processing of full-fashioned and seamless hosiery including among other processes the knitting, dyeing, clocking, and all phases of finishing hosiery, but not including the manufacturing or processing of yarn or thread.

Metal, Plastic, Machinery, Instrument, Transportation Equipment, and Allied Industries. The mining or other extraction of metal ore and the further processing of such ore into metal; the manufacture (including repair) of any product or part made wholly or chiefly of metal or plastics; and the manufacture (including repair) from any material of machinery, instruments, optical goods, tools, electrical goods, transportation equipment, and ordnance.

Provided, however, That the definition shall not include (1) the production of any basic material other than metal, (2) the further processing of any basic material other than metal or plastics except when done by an establishment producing from such materials a product of this industry or subassembly of such

product, (3) the manufacture from plastic materials of fibers, yarns, and fabrics and the fabrication of products therefrom, (4) any sewing or similar fabricating operations performed upon pliable plastics in sheet or film form or any other operations incidental thereto, (5) the manufacture from pliable plastics in sheet or film form of articles also commonly produced from paper, such as bags, containers, cards, drinking straws, and similar articles, or (6) any activity included within the Button, Buckle, and Jewelry Industry, as defined in Administrative Order No. 389, or the Shoe Manufacturing and Allied Industries, as defined in the wage order for that industry.

This definition supersedes the definitions contained in any and all wage orders heretofore issued for other industries in Puerto Rico to the extent that such definitions include products or operations covered by the definition of this industry.

Sugar Manufacturing Industry. The production of raw sugar, cane juice, molasses and refined sugar, and incidental by-products, and all railroad transportation activities carried on by a producer of any of these products (or by any firm owned or controlled by, or owning and controlling such producer, or by any firm owned or controlled by the parent company of such producer), where the railroad transportation activities are in whole or in part used for the production or shipment of the products of the industry, and any transportation activities by truck or other vehicle performed by a producer of the products of the industry in connection with the production or shipment of such products; *Provided, however,* That the industry shall not include any activity covered by the wage orders for the Shipping Industry of the Railroad, Railway Express and Property Motor Transport Industry.

Signed at Washington, D. C., this 17th day of March 1950.

WM. R. McComb,
Administrator.

[F. R. Doc. 50-2357; Filed, Mar. 21, 1950;
8:53 a. m.]

FEDERAL POWER COMMISSION

[Docket Nos. G-1210, G-1236, G-1248, G-1264, G-1267, G-1277, G-1290, G-1306, G-1311, G-1336]

TENNESSEE GAS TRANSMISSION CO. ET AL.

ORDER CONSOLIDATING PROCEEDINGS AND FIXING DATE OF HEARING

MARCH 14, 1950.

In the matters of Tennessee Gas Transmission Company, Docket No. G-1248; Northeastern Gas Transmission Company, Docket No. G-1267; Transcontinental Gas Pipe Line Corporation, Docket No. G-1277; Eugene H. Cole (Erie Gas Service Company, Inc.), Docket No. G-1210; Lake Shore Pipe Line Company, Docket No. G-1236; Grand River Gas Transmission Company, Docket No. G-1264; New York State Natural Gas Corporation, Docket No. G-1306; Tennessee Gas Transmission Company, Docket No. G-1290; Ni-

agara Mohawk Power Corporation, Docket No. G-1311; East Tennessee Natural Gas Company, Docket No. G-1336.

On March 7, 1950, East Tennessee Natural Gas Company (Applicant), filed an application in Docket No. G-1336 for a certificate of public convenience and necessity pursuant to section 7 of the Natural Gas Act, as amended, authorizing the construction and operation of certain natural-gas facilities subject to the jurisdiction of the Commission, as described in the application on file with the Commission and open to public inspection. Notice of filing of the application has been given, including publication in the FEDERAL REGISTER on March 15, 1950 (15 F. R. 1470).

On March 9, 1950, Applicant filed a motion with the Commission that the hearing on its application in Docket No. G-1336 be consolidated with the hearing on its intervention in the Matter of Tennessee Gas Transmission Company (TGT), Docket No. G-1248, and with the hearing on the application of TGT for a certificate of public convenience and necessity in Docket No. G-1248. The hearing in Docket No. G-1248 and in the consolidated Docket Nos. G-1267, G-1277, G-1210, G-1236, G-1264, G-1306, G-1290 and G-1311, commenced on March 7, 1950, pursuant to the orders of the Commission issued January 26 and March 2, 1950, and is currently in progress. Applicant was permitted to intervene in Docket No. G-1248 by the order of the Commission issued January 26, 1950. Its petition to intervene was filed on November 30, 1949.

Applicant proposes to construct and operate natural-gas facilities designed to increase its presently authorized delivery capacity by approximately 40,000 Mcf. per day and to provide natural-gas service to the areas extending eastwardly from Oak Ridge, Tennessee, to Bristol, Tennessee. By its intervention in Docket No. G-1248, Applicant seeks to obtain from TGT, its supplier of natural gas, the additional gas supply of 40,000 Mcf. per day required for the service contemplated in Docket No. G-1336.

In its motion, Applicant alleges that the requested consolidated hearing will result in a saving of time, effort and cost, and will not delay or otherwise adversely affect the final determination of the matters in issue in Docket No. G-1248 and the other consolidated proceedings.

The Commission finds: Good cause has been shown for the application of East Tennessee Natural Gas Company in Docket No. G-1336 to be consolidated for purpose of hearing with the applications in Docket Nos. G-1248, G-1210, G-1267, G-1277, G-1236, G-1264, G-1306, G-1290 and G-1311.

The Commission orders:

(A) The application of East Tennessee Natural Gas Company in Docket No. G-1336 be and the same hereby is consolidated for the purpose of hearing with the proceedings in Docket Nos. G-1248, G-1267, G-1277, G-1210, G-1236, G-1264, G-1306, G-1290 and G-1311.

(B) A public hearing be held on March 29, 1950, at 10:00 a. m., e. s. t., in the Hearing Room of the Federal Power Commission, 1800 Pennsylvania Avenue NW.,

Washington, D. C., or as soon thereafter as is deemed practicable and convenient by the Commission or Presiding Examiner during the course of the consolidated hearing currently in progress, concerning the matters involved and issues presented by such application.

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

Date of issuance: March 15, 1950.

By the Commission.

[SEAL]

J. H. GUTHRIE,
Acting Secretary.

[F. R. Doc. 50-2319; Filed, Mar. 21, 1950;
8:45 a. m.]

[Docket No. G-1335]

CAROLINA NATURAL GAS CORP.

NOTICE OF APPLICATION

MARCH 16, 1950.

Take notice that Carolina Natural Gas Corporation (Applicant), a Delaware corporation with its principal place of business at 701 Wilder Building, Charlotte, North Carolina, filed on March 3, 1950, an application for (1) a certificate of public convenience and necessity pursuant to section 7 (c) of the Natural Gas Act, as amended, authorizing the construction and operation of certain natural-gas transmission pipe line facilities hereinafter described, and for (2) an order under section 7 (a) of the act directing Transcontinental Gas Pipe Line Corporation (Transcontinental), a natural-gas company subject to the jurisdiction of the Commission, to establish physical connection of its transportation facilities with the facilities of and sell natural gas to Applicant.

Applicant proposes to construct and operate approximately 372 miles of natural-gas transmission pipe line, consisting of 18 lines having an aggregate design capacity of 140,000 Mcf. per day and extending laterally from the main transmission line of Transcontinental at various points thereon to the various markets proposed to be served by Applicant in North and South Carolina, together with other appurtenant facilities. Applicant proposes to purchase natural gas from Transcontinental, to transport such gas through Applicant's pipe lines, and to sell such gas at wholesale to distributors now serving communities in North and South Carolina with manufactured gas. Applicant estimates that the aggregate annual requirements of these distributors will be 3,400,000 Mcf. in the first year, increasing to 10,700,000 Mcf. in the fifth year; and with aggregate peak-day requirements of 10,000 Mcf. in the first year, increasing to 86,000 Mcf. in the fifth year.

Applicant also proposes to sell off-peak natural gas to various industrial consumers located on or near Applicant's lines. Applicant estimates that it will require for such sales an annual volume of natural gas in the amount of 2,785,000 Mcf in the second year, increasing to 17,550,000 Mcf. in the fifth year.

The estimated over-all capital cost of Applicant's proposed facilities is approximately \$7,332,200, all of which Applicant proposes to finance by the sale of common stock and debt securities.

Protests or petitions to intervene may be filed with the Federal Power Commission, Washington 25, D. C., in accordance with the rules of practice and procedure (18 CFR 1.8 or 1.10) within 15 days from the date of publication hereof in the FEDERAL REGISTER. The application is on file with the Commission for public inspection.

[SEAL]

J. H. GUTHRIE,
Acting Secretary.

[F. R. Doc. 50-2355; Filed, Mar. 21, 1950;
8:50 a. m.]

GENERAL SERVICES ADMINISTRATION

[Administrative Order 33]

ESTABLISHMENT OF BOARD OF CONTRACT APPEALS

1. *Purpose.* To provide for the establishment of a Board of Contract Appeals in the Washington Office of the General Services Administration and to define its authority and responsibilities.

2. *Establishment of the Board.* Pursuant to authority vested in me by the provisions of the Federal Property and Administrative Services Act of 1949, 63 Stat. 377, there is hereby established in the General Services Administration a Board of Contract Appeals.

3. *Composition.* The Board shall be comprised of three members all of whom shall be employees of General Services Administration and all of whom shall be designated by the Administrator from time to time as matters arise which are proper for the Board's consideration. One of the members shall be designated by the Administrator to act as Chairman. It is the policy of General Services Administration that no officer or employee of the service or office which was responsible for or participated in the award or administration of the contract or other transaction involved in the appeal shall be designated to serve on the Board considering such appeal.

4. *Authority.* On behalf of and as the representative of the Administrator, the Board shall consider and review appeals to the Administrator:

a. By contractors from decisions of contracting officers under disputes clauses of contracts entered into by authorized officials of the General Services Administration.

b. By contractors or others having dealings with the General Services Administration for relief from, change in, or modification of decisions by authorized officials of the General Services Administration relating to contracts.

5. *Responsibilities.* The Board shall consider and review the matters presented to it and, during the course of such review, may require submission of additional data, documents, evidence and information by the appellant or by the service or office of the General Services Administration involved in the transaction under consideration; may conduct such informal hearings as the

Board deems to be necessary and may maintain verbatim records of any hearings which are conducted. Upon conclusion of the Board's review and consideration of an appeal, the Board shall submit to the Administrator its recommendations as to the proper decision in the matter.

6. *Effective date.* The provisions of this order are effective immediately.

Dated: March 7, 1950.

JESS LARSON,
Administrator.

[F. R. Doc. 50-2331; Filed, Mar. 21, 1950;
8:52 a. m.]

INTERSTATE COMMERCE COMMISSION

[4th Sec. Application 24954]

WOODPULP FROM COOSA PINES, ALA., TO
OFFICIAL TERRITORY

APPLICATION FOR RELIEF

MARCH 17, 1950.

The Commission is in receipt of the above-entitled and numbered application for relief from the long-and-short-haul provision of section 4 (1) of the Interstate Commerce Act.

Filed by: R. E. Boyle, Jr., Agent, for and on behalf of carriers parties to Agent C. A. Spaninger's tariff I. C. C. No. 1051.

Commodities involved: Woodpulp, not powdered, NOIBN, carloads.

From: Coosa Pines, Ala.

To: Points in Official territory, including points in Illinois territory.

Grounds for relief: Competition with rail carriers and circuitous routes.

Schedules filed containing proposed rates: C. A. Spaninger's tariff I. C. C. No. 1051, Supplement 83.

Any interested person desiring the Commission to hold a hearing upon such application shall request the Commission in writing so to do within 15 days from the date of this notice. As provided by the general rules of practice of the Commission, Rule 73, persons other than applicants should fairly disclose their interest, and the position they intend to take at the hearing with respect to the application. Otherwise the Commission, in its discretion, may proceed to investigate and determine the matters involved in such application without further or formal hearing. If because of an emergency a grant of temporary relief is found to be necessary before the expiration of the 15-day period, a hearing, upon a request filed within that period, may be held subsequently.

By the Commission, Division 2.

[SEAL] W. P. BARTEL,
Secretary.

[F. R. Doc. 50-2333; Filed, Mar. 21, 1950;
8:45 a. m.]

[4th Sec. Application 24955]

COAL FROM ALABAMA, KENTUCKY AND
TENNESSEE TO GEORGIA

APPLICATION FOR RELIEF

MARCH 17, 1950.

The Commission is in receipt of the above-entitled and numbered application. No. 55—5

tion for relief from the long-and-short-haul provision of section 4 (1) of the Interstate Commerce Act.

Filed by: R. E. Boyle, Jr., Agent, for and on behalf of the Alabama Central Railroad Company and other carriers named in the application.

Commodities involved: Coal, carloads. From: Alabama, Kentucky and Tennessee mines.

To: Points in Georgia on the Central of Georgia Railway.

Grounds for relief: Circuitous routes. Schedules filed containing proposed rates:

CofGa., Ry., Tariff I. C. C. No. 3204, Supplement 25.

GM&O., RR., Tariff I. C. C. No. 105, Supplement 38.

L&N., RR., Tariff I. C. C. No. A-16498, Supplement 91.

L&N., RR., Tariff I. C. C. No. A-16524, Supplement 73.

StL-SF., Ry., Tariff I. C. C. No. 11483, Supplement 55.

Any interested person desiring the Commission to hold a hearing upon such application shall request the Commission in writing so to do within 15 days from the date of this notice. As provided by the general rules of practice of the Commission, Rule 73, persons other than applicants should fairly disclose their interest, and the position they intend to take at the hearing with respect to the application. Otherwise the Commission, in its discretion, may proceed to investigate and determine the matters involved in such application without further or formal hearing. If because of an emergency a grant of temporary relief is found to be necessary before the expiration of the 15-day period, a hearing, upon a request filed within that period, may be held subsequently.

By the Commission, Division 2.

[SEAL] W. P. BARTEL,
Secretary.

[F. R. Doc. 50-2334; Filed, Mar. 21, 1950;
8:46 a. m.]

[4th Sec. Application 24956]

COKE FROM ILLINOIS AND INDIANA TO
NIAGARA FRONTIER

APPLICATION FOR RELIEF

MARCH 17, 1950.

The Commission is in receipt of the above-entitled and numbered application for relief from the long-and-short-haul provision of section 4 (1) of the Interstate Commerce Act.

Filed by: B. T. Jones, Agent, for and on behalf of The Baltimore and Ohio Railroad Company and other carriers named in the application.

Commodities involved: Petroleum coke, petroleum coke breeze and screenings, also pitch coke, carloads.

From: Points in Illinois and Indiana.

To: Niagara Frontier points in New York and Ontario, Canada.

Grounds for relief: Competition with water carriers and competition with motor-water carriers.

Schedules filed containing proposed rates:

	I. C. C. tariff No.	Sup- ple- ment No.
B. & O. R. R.	23690	37
WL 10833		109
Erle R. R.	A-7569	75
E. J. & E. Ry.	A-7576	42
Grand Trunk Ry.	2284	59
	A-2963	37
	(GTLW)	
N. Y. C. R. R. (W)	431	179
	507	264
N. Y. C. & St. L. R. R.	6050	53
	6030	168
Pennsylvania R. R.	2779	91
	2724	Item 1100-I 227
		Item 8900-L
Chesapeake and Ohio Ry. (Pere Marquette Division)	5216	67
	(PMD)	
Wabash R. R.	7445	45
	7353	84
G. M. & O. R. R.	306	3
A. T. & S. F. Ry.	14535	3

Any interested person desiring the Commission to hold a hearing upon such application shall request the Commission in writing so to do within 15 days from the date of this notice. As provided by the general rules of practice of the Commission, Rule 73, persons other than applicants should fairly disclose their interest, and the position they intend to take at the hearing with respect to the application. Otherwise the Commission, in its discretion, may proceed to investigate and determine the matters involved in such application without further or formal hearing. If because of an emergency a grant of temporary relief is found to be necessary before the expiration of the 15-day period, a hearing, upon a request filed within that period, may be held subsequently.

By the Commission, Division 2.

[SEAL] W. P. BARTEL,
Secretary.

[F. R. Doc. 50-2335; Filed, Mar. 21, 1950;
8:46 a. m.]

[4th Sec. Application 24957]

IMPLEMENT PARTS FROM ILLINOIS TO
SHREVEPORT, LA.

APPLICATION FOR RELIEF

MARCH 17, 1950.

The Commission is in receipt of the above-entitled and numbered application for relief from the long-and-short-haul provision of section 4 (1) of the Interstate Commerce Act.

Filed by: D. Q. Marsh, Agent, for and on behalf of carriers parties to his tariff I. C. C. No. 3883.

Commodities involved: Tractor parts and grading and road making implement parts, carloads.

From: Peoria and Springfield, Ill.

To: Shreveport, La.

Grounds for relief: Circuitous routes. Schedules filed containing proposed rates: D. Q. Marsh's tariff I. C. C. No. 3883, Supplement 9.

Any interested person desiring the Commission to hold a hearing upon such application shall request the Commission in writing so to do within 15 days from the date of this notice. As provided by

the general rules of practice of the Commission, Rule 73, persons other than applicants should fairly disclose their interest, and the position they intend to take at the hearing with respect to the application. Otherwise the Commission, in its discretion, may proceed to investigate and determine the matters involved in such application without further or formal hearing. If because of an emergency a grant of temporary relief is found to be necessary before the expiration of the 15-day period, a hearing, upon a request filed within that period, may be held subsequently.

By the Commission, Division 2.

[SEAL] W. P. BARTEL,
Secretary.

[F. R. Doc. 50-2336; Filed, Mar. 21, 1950;
8:47 a. m.]

[4th Sec. Application 24958]

ELECTRIC STORAGE BATTERIES BETWEEN COLORADO AND TEXAS

APPLICATION FOR RELIEF

MARCH 17, 1950.

The Commission is in receipt of the above-entitled and numbered application for relief from the long-and-short-haul provision of section 4 (1) of the Interstate Commerce Act.

Filed by: D. Q. Marsh, Agent, for and on behalf of carriers parties to the tariffs named below.

Commodities involved: Batteries, electric storage or parts thereof, carloads.

Between: Dallas and Fort Worth, Tex., and points in Colorado.

Grounds for relief: Circuitous routes.

Schedules filed containing proposed rates: D. Q. Marsh's tariffs I. C. C. Nos. 3886 and 3703, Supplements Nos. 5 and 150, respectively.

Any interested person desiring the Commission to hold a hearing upon such application shall request the Commission in writing so to do within 15 days from the date of this notice. As provided by the general rules of practice of the Commission, Rule 73, persons other than applicants should fairly disclose their interest, and the position they intend to take at the hearing with respect to the application. Otherwise the Commission, in its discretion, may proceed to investigate and determine the matters involved in such application without further or formal hearing. If because of an emergency a grant of temporary relief is found to be necessary before the expiration of the 15-day period, a hearing, upon a request filed within that period, may be held subsequently.

By the Commission, Division 2.

[SEAL] W. P. BARTEL,
Secretary.

[F. R. Doc. 50-2337; Filed, Mar. 21, 1950;
8:47 a. m.]

SECURITIES AND EXCHANGE COMMISSION

[File No. 7-1183]

WISCONSIN ELECTRIC POWER CO.

NOTICE OF APPLICATION FOR UNLISTED TRADING PRIVILEGES, AND OF OPPORTUNITY FOR HEARING

At a regular session of the Securities and Exchange Commission, held at its office in the city of Washington, D. C., on the 15th day of March A. D. 1950.

The Boston Stock Exchange, pursuant to section 12 (f) (2) of the Securities Exchange Act of 1934 and Rule X-12F-1 thereunder, has made application for unlisted trading privileges in the Common Stock, \$10 Par Value, of Wisconsin Electric Power Company, a security listed and registered on the New York Stock Exchange. Rule X-12F-1 provides that the applicant shall furnish a copy of the application to the issuer and to every exchange on which the security is listed or already admitted to unlisted trading privileges. The application is available for public inspection at the Commission's principal office in Washington, D. C.

Notice is hereby given that, upon request of any interested person received prior to April 5, 1950, the Commission will set this matter down for hearing. In addition, any interested person may submit his views or any additional facts bearing on this application by means of a letter addressed to the Secretary of the Securities and Exchange Commission, Washington, D. C. If no one requests a hearing on this matter, this application will be determined by order of the Commission on the basis of the facts stated in the application, and other information contained in the official file of the Commission pertaining to this matter.

By the Commission.

[SEAL] ORVAL L. DuBOIS,
Secretary.

[F. R. Doc. 50-2320; Filed, Mar. 21, 1950;
8:45 a. m.]

[File No. 7-1185]

PARAMOUNT PICTURES CORP.

NOTICE OF APPLICATION FOR UNLISTED TRADING PRIVILEGES AND OF OPPORTUNITY FOR HEARING

At a regular session of the Securities and Exchange Commission, held at its office in the city of Washington, D. C., on the 15th day of March A. D. 1950.

The Boston Stock Exchange, pursuant to section 12 (f) (2) of the Securities Exchange Act of 1934 and Rule X-12F-1 thereunder, has made application for unlisted trading privileges in the Common Stock, \$1 Par Value, of Paramount Pictures Corporation, a security listed and registered on the New York Stock Exchange. Rule X-12F-1 provides that the applicant shall furnish a copy of the application to the issuer and to every exchange on which the security is listed or already admitted to unlisted trading

privileges. The application is available for public inspection at the Commission's principal office in Washington, D. C.

Notice is hereby given that, upon request of any interested person received prior to April 5, 1950, the Commission will set this matter down for hearing. In addition, any interested person may submit his views or any additional facts bearing on this application by means of a letter addressed to the Secretary of the Securities and Exchange Commission, Washington, D. C. If no one requests a hearing on this matter, this application will be determined by order of the Commission on the basis of the facts stated in the application, and other information contained in the official file of the Commission pertaining to this matter.

By the Commission.

[SEAL] ORVAL L. DuBOIS,
Secretary.

[F. R. Doc. 50-2321; Filed, Mar. 21, 1950;
8:50 a. m.]

[File No. 7-1187]

POTOMAC ELECTRIC POWER CO.

NOTICE OF APPLICATION FOR UNLISTED TRADING PRIVILEGES, AND OF OPPORTUNITY FOR HEARING

At a regular session of the Securities and Exchange Commission, held at its office in the city of Washington, D. C., on the 15th day of March A. D. 1950.

The Boston Stock Exchange, pursuant to section 12 (f) (2) of the Securities Exchange Act of 1934 and Rule X-12F-1 thereunder, has made application for unlisted trading privileges in the Common Stock, \$10 Par Value, of Potomac Electric Power Company, a security listed and registered on the New York Stock Exchange and on the Washington Stock Exchange. Rule X-12F-1 provides that the applicant shall furnish a copy of the application to the issuer and to every exchange on which the security is listed or already admitted to unlisted trading privileges. The application is available for public inspection at the Commission's principal office in Washington, D. C.

Notice is hereby given that, upon request of any interested person received prior to April 5, 1950, the Commission will set this matter down for hearing. In addition, any interested person may submit his views or any additional facts bearing on this application by means of a letter addressed to the Secretary of the Securities and Exchange Commission, Washington, D. C. If no one requests a hearing on this matter, this application will be determined by order of the Commission on the basis of the facts stated in the application, and other information contained in the official file of the Commission pertaining to this matter.

By the Commission.

[SEAL] ORVAL L. DuBOIS,
Secretary.

[F. R. Doc. 50-2322; Filed, Mar. 21, 1950;
8:50 a. m.]

[File No. 7-1188]

CONSOLIDATED GAS ELECTRIC LIGHT & POWER CO. OF BALTIMORE

NOTICE OF APPLICATION FOR UNLISTED TRADING PRIVILEGES, AND OF OPPORTUNITY FOR HEARING

At a regular session of the Securities and Exchange Commission, held at its office in the city of Washington, D. C., on the 15th day of March A. D. 1950.

The Boston Stock Exchange, pursuant to section 12 (f) (2) of the Securities Exchange Act of 1934 and Rule X-12F-1 thereunder, has made application for unlisted trading privileges in the Common Stock, No Par Value, of Consolidated Gas Electric Light & Power Company of Baltimore, a security listed and registered on the New York Curb Exchange. Rule X-12F-1 provides that the applicant shall furnish a copy of the application to the issuer and to every exchange on which the security is listed or already admitted to unlisted trading privileges. The application is available for public inspection at the Commission's principal office in Washington, D. C.

Notice is hereby given that, upon request of any interested person received prior to April 5, 1950, the Commission will set this matter down for hearing. In addition, any interested person may submit his views or any additional facts bearing on this application by means of a letter addressed to the Secretary of the Securities and Exchange Commission, Washington, D. C. If no one requests a hearing on this matter, this application will be determined by order of the Commission on the basis of the facts stated in the application, and other information contained in the official file of the Commission pertaining to this matter.

By the Commission.

[SEAL] ORVAL L. DuBOIS,
Secretary.

[F. R. Doc. 50-2323; Filed, Mar. 21, 1950;
8:51 a. m.]

[File No. 7-1189]

PAN AMERICAN WORLD AIRWAYS, INC.

NOTICE OF APPLICATION FOR UNLISTED TRADING PRIVILEGES, AND OF OPPORTUNITY FOR HEARING

At a regular session of the Securities and Exchange Commission, held at its office in the city of Washington, D. C., on the 15th day of March A. D. 1950.

The Philadelphia-Baltimore Stock Exchange pursuant to section 12 (f) (2) of the Securities Exchange Act of 1934 and Rule X-12F-1 thereunder, has made application for unlisted trading privileges in the Capital Stock, \$1 Par Value, of Pan American World Airways, Inc., a security listed and registered on the New York Stock Exchange. Rule X-12F-1 provides that the applicant shall furnish a copy of the application to the issuer and to every exchange on which the security is listed or already admitted to unlisted trading privileges. The application is available for public inspection at the

Commission's principal office in Washington, D. C.

Notice is hereby given that, upon request of any interested person received prior to April 5, 1950, the Commission will set this matter down for hearing. In addition, any interested person may submit his views or any additional facts bearing on this application by means of a letter addressed to the Secretary of the Securities and Exchange Commission, Washington, D. C. If no one requests a hearing on this matter, this application will be determined by order of the Commission on the basis of the facts stated in the application, and other information contained in the official file of the Commission pertaining to this matter.

By the Commission.

[SEAL] ORVAL L. DuBOIS,
Secretary.

[F. R. Doc. 50-2324; Filed, Mar. 21, 1950;
8:51 a. m.]

[File No. 7-1190]

NIAGARA MOHAWK POWER CORP.

NOTICE OF APPLICATION FOR UNLISTED TRADING PRIVILEGES, AND OF OPPORTUNITY FOR HEARING

At a regular session of the Securities and Exchange Commission, held at its office in the city of Washington, D. C., on the 15th day of March A. D. 1950.

The Philadelphia-Baltimore Stock Exchange, pursuant to section 12 (f) (2) of the Securities Exchange Act of 1934 and Rule X-12F-1 thereunder, has made application for unlisted trading privileges in the Common Stock, Without Par Value, of Niagara Mohawk Power Corporation, a security listed and registered on the New York Stock Exchange. Rule X-12F-1 provides that the applicant shall furnish a copy of the application to the issuer and to every exchange on which the security is listed or already admitted to unlisted trading privileges. The application is available for public inspection at the Commission's principal office in Washington, D. C.

Notice is hereby given that upon request of any interested person received prior to April 5, 1950, the Commission will set this matter down for hearing. In addition, any interested person may submit his views or any additional facts bearing on this application by means of a letter addressed to the Secretary of the Securities and Exchange Commission, Washington, D. C. If no one requests a hearing on this matter, this application will be determined by order of the Commission on the basis of the facts stated in the application, and other information contained in the official file of the Commission pertaining to this matter.

By the Commission.

[SEAL] ORVAL L. DuBOIS,
Secretary.

[F. R. Doc. 50-2325; Filed, Mar. 21, 1950;
8:51 a. m.]

[File No. 7-1195]

NIAGARA MOHAWK POWER CORP.

NOTICE OF APPLICATION FOR UNLISTED TRADING PRIVILEGES, AND OF OPPORTUNITY FOR HEARING

At a regular session of the Securities and Exchange Commission, held at its office in the city of Washington, D. C., on the 15th day of March A. D. 1950.

The Boston Stock Exchange, pursuant to section 12 (f) (2) of the Securities Exchange Act of 1934 and Rule X-12F-1 thereunder, has made application for unlisted trading privileges in the Common Stock—No Par Value, of Niagara Mohawk Power Corporation, a security listed and registered on the New York Stock Exchange. Rule X-12F-1 provides that the applicant shall furnish a copy of the application to the issuer and to every exchange on which the security is listed or already admitted to unlisted trading privileges. The application is available for public inspection at the Commission's principal office in Washington, D. C.

Notice is hereby given that, upon request of any interested person received prior to April 5, 1950, the Commission will set this matter down for hearing. In addition, any interested person may submit his views or any additional facts bearing on this application by means of a letter addressed to the Secretary of the Securities and Exchange Commission, Washington, D. C. If no one requests a hearing on this matter, this application will be determined by order of the Commission on the basis of the facts stated in the application, and other information contained in the official file of the Commission pertaining to this matter.

By the Commission.

[SEAL] ORVAL L. DuBOIS,
Secretary.

[F. R. Doc. 50-2326; Filed, Mar. 21, 1950;
8:52 a. m.]

[File No. 70-2346]

MONTAUP ELECTRIC CO.

NOTICE OF FILING

At a regular session of the Securities and Exchange Commission, held at its office in the city of Washington, D. C., on the 16th day of March A. D. 1950.

Notice is hereby given that Montaup Electric Company ("Montaup"), an indirect public-utility subsidiary company of Eastern Utilities Associates ("EUA"), a registered holding company, has filed a declaration with this Commission pursuant to the Public Utility Holding Company Act of 1935. Montaup has designated section 7 of the act as applicable to the proposed transactions.

Notice is further given that any interested person may, not later than March 28, 1950, request the Commission in writing that a hearing be held on such matters, stating the nature of his interest, the reasons for such request and the issues, if any, of fact or law raised by said declaration, as filed or as amended, which he desires to controvert, or may request that he be notified if the Commission should order a hearing

thereon. Any such request should be addressed: Secretary, Securities and Exchange Commission, 425 Second Street NW., Washington 25, D. C. At any time after March 28, 1950, said declaration, as filed or as amended, may be permitted to become effective as provided in Rule U-23 of the rules and regulations promulgated under the act, or the Commission may exempt such transactions as provided in Rule U-20 (a) and Rule U-100 thereof.

All interested persons are referred to said declaration which is on file in the office of this Commission, for a statement of the transactions therein proposed which are summarized as follows:

Montaup proposes to issue, from time to time but not later than September 30, 1950, unsecured promissory notes in the aggregate amount not in excess of \$5,200,000. The notes, bearing an interest rate of 2% per annum and maturing not later than one year less one day after the date of issue of the first of said notes and in no event later than March 30, 1951, will be issued to the First National Bank of Boston. The notes will be issued under a bank loan agreement and may be prepaid at any time without premium.

The declaration indicates that the proceeds of the notes will be used to pay outstanding unsecured 2 1/4% promissory notes which Montaup expects to have outstanding on March 31, 1950, in the face amount of \$2,700,000 and to finance Montaup's construction requirements through September 30, 1950. The declaration states that Montaup is carrying out a construction program involving the installation of a 60,000 kilowatt steam-electric generating unit estimated to cost \$12,329,400 through the year 1951. The declaration indicates that present consideration is being given to the financing program to be adopted for the retirement of the proposed notes (see Holding Company Act Release No. 8961) and the declaration states that an appropriate plan for permanently refinancing the proposed notes and for the construction requirements of Montaup will be formulated in the near future.

The declaration indicates that with respect to the proposed transactions, it is not necessary to secure the approval of any State commission or Federal commission, other than this Commission. The expenses in connection with the proposed transactions are estimated in the declaration at \$700, of which \$600 represents estimated fees and expenses for legal services.

By the Commission.

[SEAL] ORVAL L. DUBOIS,
Secretary.

[P. R. Doc. 50-2327; Filed, Mar. 21, 1950;
8:52 a. m.]

UNITED STATES TARIFF COMMISSION

[List No. 15 (E)]

WESTERN STATES MEAT PACKERS ASSN., INC.

APPLICATION FOR INVESTIGATION

MARCH 17, 1950.

Application has been filed with the United States Tariff Commission for in-

vestigation, under the escape clause procedure, to determine whether as a result of unforeseen developments and of the concession granted in a trade agreement the articles listed below are being imported in such relatively increased quantities and under such conditions as to

Name of article	Purpose of request	Date received	Name and address of applicant
Beef and veal, fresh, chilled, or frozen....	Increase in duty....	Mar. 16, 1950	Western States Meat Packers Association, Inc., San Francisco, Calif., and Washington, D. C.
(Item 704, Schedule XX, General Agreement on Tariffs and Trade).			

The application listed above is available for public inspection at the office of the Secretary, Tariff Commission Building, Eighth and E Streets NW., Washington, D. C., and in the New York Office of the Tariff Commission, located in Room 437 of the Custom House, where it may be read and copied by persons interested.

[SEAL]

SIDNEY MORGAN,
Secretary.

[P. R. Doc. 50-2354; Filed, Mar. 21, 1950;
8:49 a. m.]

DEPARTMENT OF JUSTICE

Office of Alien Property

AUTHORITY: 40 Stat. 411, 55 Stat. 839, Pub. Laws 322, 671, 79th Cong., 60 Stat. 50, 925; 50 U. S. C. and Supp. App. 1, 616; E. O. 9193, July 6, 1942, 3 CFR, Cum. Supp., E. O. 9567, June 8, 1945, 3 CFR, 1945 Supp., E. O. 9788, Oct. 14, 1946, 11 F. R. 11981.

[Vesting Order 500A-263]

COPYRIGHTS OF VERLAG VON GEBRÜDER
BORNTRAEGER AND GEORG THIEME
VERLAG

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That the persons (including individuals, partnerships, associations, corporations or other business organizations) referred to or named in Column 5 of Exhibit A attached hereto and made a part hereof and whose last known addresses are listed in said Exhibit A as being in a foreign country (the names of which persons are listed (a) in Column 3 of said Exhibit A as the authors of the works, the titles of which are listed in Column 2, and the copyright numbers, if any, of which are listed in Column 1, respectively, of said Exhibit A, and/or (b) in Column 4 of said Exhibit A as the owners of the copyrights, the numbers, if any, of which are listed in Column 1, and covering works the titles of which are listed in Column 2, respectively, of said Exhibit A, and/or (c) in Column 5 of said Exhibit A as others owning or claiming interests in such copyrights) are residents of, or are organized under the laws of, or have their principal places of business in, such foreign country and are nationals thereof;

2. That all right, title, interest and claim of whatsoever kind or nature, under the statutory and common law of the United States and of the several States thereof, of the persons referred to

cause or threaten serious injury to the domestic industry producing like or directly competitive articles. The application was filed under the provisions of Part III of Executive Order 10082 of October 5, 1949.

in Column 5 of said Exhibit A, and also of all other persons (including individuals, partnerships, associations, corporations or other business organizations), whether or not named elsewhere in this Order including said Exhibit A, who are residents of, or which are organized under the laws of or have their principal places of business in, Germany or Japan, and are nationals of such foreign countries, in, to and under the following:

a. The copyrights, if any, described in said Exhibit A.

b. Every copyright, claim of copyright and right to copyright in the works described in said Exhibit A and in every issue, edition, publication, republication, translation, arrangement, dramatization and revision thereof, in whole or in part, of whatsoever kind or nature, and of all other works designated by the titles therein set forth, whether or not filed with the Register of Copyrights or otherwise asserted, and whether or not specifically designated by copyright number.

c. Every license, agreement, privilege, power and right of whatsoever nature arising under or with respect to the foregoing.

d. All monies and amounts, and all rights to receive monies and amounts, by way of royalty, share of profits or other emolument, accrued or to accrue, whether arising pursuant to law, contract or otherwise, with respect to the foregoing.

e. All rights of renewal, reversion or reversioning, if any, in the foregoing, and

f. All causes of action accrued or to accrue at law or in equity with respect to the foregoing, including but not limited to the rights to sue for and recover all damages and profits and to request and receive the benefits of all remedies provided by common law or statute for the infringement of any copyright or the violation of any right or the breach of any obligation described in or affecting the foregoing.

Is property of, and is property payable or held with respect to copyrights or rights related thereto in which interests are held by, and such property itself constitutes interests held therein by, the aforesaid nationals of foreign countries.

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described in subparagraph 2 hereof, to be held, used, administered, liquid-

dated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The term "national" as used herein shall have the meaning prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on February 21, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Acting Director,
Office of Alien Property.

EXHIBIT A

Column 1	Column 2	Column 3	Column 4	Column 5
Copyright Nos.	Titles of works	Names and last known nationalities of authors.	Names and last known addresses of owners of copyrights.	Identified persons whose interests are being vested.
Unknown....	Deutschland. Dargestellt auf Grund eigener Beobachtung, der Karten und der Literatur Zweite, umgearbeitete Auflage 1. Heft: Norddeutschland (1926). Heft IV: Allgemeiner Teil (1936).	Gustav Braun (nationality not established).	Verlag von Gebrüder Borntraeger, W 35 Koester-Ufer 17 Berlin, Germany (nationality, German).	Owner.
Do.....	Normale Anatomie des Kopfes im Röntgenbild... I. und II. Teil... Übersetzt von Bibliographisches Büro Dr. Steinhaus, Wien. Being: Band XII (1930) und Band XIII (1931) of "Radiologische Praktika."	Dr. Karl Goldhamer (nationality not established).	Georg Thieme Verlag, Leipzig, Germany. (nationality, German).	Do.

[F. R. Doc. 50-2315; Filed, Mar. 20, 1950; 8:54 a. m.]

[Vesting Order 12800, Amdt.]

HARALD VON SCHENK

In re: Bank account and securities owned by Harald von Schenk, also known as Harold von Schenk.

Vesting Order 12800, dated February 1, 1949, is hereby amended as follows and not otherwise:

a. By deleting from subparagraph 2 (d) of said Vesting Order 12800 the certificate number 028359 set forth with respect to one (1) fractional certificate for Conversion Office for German Foreign Debts, Series D, 3% Dollar Bond and substituting therefor the certificate number 028159, and

b. By deleting subparagraph 2 (e) from said Vesting Order 12800 and substituting therefor the following: Those certain shares of Handelsvereniging, Amsterdam N. V. of the face value, series and evidenced by certificates numbered as follows:

Face value (guilders)	Series	Certificate No.	Face value (guilders)	Series	Certificate No.
500	2	4293	500	11	1211
500	2	4354	500	11	3458
500	4	304	500	11	3990
500	4	6771	500	11	3920
500	6	1412	500	11	2799
500	7	3166	500	12	9696
500	8	1760	500	12	8323
500	8	1825	500	12	6656
500	8	2117	500	12	4959
500	8	2097	500	14	2151
500	8	3707	500	14	2630
500	9	1927	500	14	5148
500	9	2435	500	14	5090
500	9	3147	500	14	6125
500	9	4747	500	14	7039
500	9	3831	500	13	7323
500	10	708	500	13	7080
500	10	811	500	15	1980
500	10	1640	500	15	1590
500	10	2285	500	15	1340
500	10	2908	500	15	1092

presently in the custody of Guaranty Trust Company of New York, 140 Broad-

way, New York 15, New York, in an account numbered IC 8678, entitled Mr. Harald von Schenk, together with any and all rights thereunder and thereto.

c. By deleting subparagraph 2 (f) from said Vesting Order 12800 and substituting therefor the following: Those certain shares of Royal Dutch Company for the Working of Petroleum Wells in Netherlands, India, of 1,000 guilders par value each, and evidenced by certificates numbered 474670/83, 431753, 115982, 79744, 281388, 474659/69, presently in the custody of Guaranty Trust Company of New York, 140 Broadway, New York 15, New York, in an account numbered IC 8678, entitled Mr. Harald von Schenk, together with any and all rights thereunder and thereto.

All other provisions of said Vesting Order 12800 and all actions taken by or on behalf of the Attorney General of the United States in reliance thereon, pursuant thereto and under the authority thereof are hereby ratified and confirmed.

Executed at Washington, D. C., on February 28, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Acting Director,
Office of Alien Property.

[F. R. Doc. 50-2313; Filed, Mar. 20, 1950; 8:53 a. m.]

[Vesting Order 500A-264]

COPYRIGHTS OF CERTAIN GERMAN NATIONALS

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That the persons (including individuals, partnerships, associations,

corporations or other business organizations) referred to or named in Column 5 of Exhibit A attached hereto and made a part hereof and whose last known addresses are listed in said Exhibit A as being in a foreign country (the names of which persons are listed (a) in Column 3 of said Exhibit A as the authors of the works, the titles of which are listed in Column 2, and the copyright numbers, if any, of which are listed in Column 1, respectively, of said Exhibit A, and/or (b) in Column 4 of said Exhibit A as the owners of the copyrights, the numbers, if any, of which are listed in Column 1, and covering works the titles of which are listed in Column 2, respectively, of said Exhibit A, and/or (c) in Column 5 of said Exhibit A as others owning or claiming interests in such copyrights) are residents of, or are organized under the laws of, or have their principal places of business in, such foreign country and are nationals thereof;

2. That all right, title, interest and claim of whatsoever kind or nature, under the statutory and common law of the United States and of the several States thereof, of the persons referred to in Column 5 of said Exhibit A, and also of all other persons (including individuals, partnerships, associations, corporations or other business organizations), whether or not named elsewhere in this order including said Exhibit A, who are residents of, or which are organized under the laws of or have their principal places of business in, Germany or Japan, and are nationals of such foreign countries, in, to and under the following:

a. The copyrights, if any, described in said Exhibit A.

b. Every copyright, claim of copyright and right to copyright in the works described in said Exhibit A and in every issue, edition, publication, republication, translation, arrangement, dramatization and revision thereof, in whole or in part, of whatsoever kind or nature, and of all other works designated by the titles therein set forth, whether or not filed with the Register of Copyrights or otherwise asserted, and whether or not specifically designated by copyright number.

c. Every license, agreement, privilege, power and right of whatsoever nature arising under or with respect to the foregoing.

d. All monies and amounts, and all rights to receive monies and amounts, by way of royalty, share of profits or other emolument, accrued or to accrue, whether arising pursuant to law, contract or otherwise, with respect to the foregoing.

e. All rights of renewal, reversion or reversioning, if any, in the foregoing, and

f. All causes of action accrued or to accrue at law or in equity with respect to the foregoing, including but not limited to the rights to sue for and recover all damages and profits and to request and receive the benefits of all remedies provided by common law or statute for the infringement of any copyright or the violation of any right or the breach of any obligation described in or affecting the foregoing.

NOTICES

is property of, and is property payable or held with respect to copyrights or rights related thereto in which interests are held by, and such property itself constitutes interests held therein by, the aforesaid nationals of foreign countries.

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described in subparagraph 2 hereof,

to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The term "national" as used herein shall have the meaning prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on February 21, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Acting Director,
Office of Alien Property.

EXHIBIT A

Column 1 Copyright Nos.	Column 2 Titles of work	Column 3 Names and last known nationalities of authors	Column 4 Names and last known addresses of owners of copy- rights	Column 5 Identified persons whose interests are being vested
Unknown....	Niedersächsische Siedlungskunde, Ca. 1930.	Carl Baasen (nationality not established).	Druck und Verlag Ad. Littmann, Oldenburg, I. O., Germany, (nationality German).	Owner.
Do.....	Ländliche Siedelformen im deutschen Osten. Ca. 1936.	W. Ebert (author) Rudolf Kötzschke (editor) (nationalities not established).	Verlag von E. S. Mittler & Sohn, Berlin, Germany (nationality, German).	Do.
Do.....	Hof und Dorf in Altwestfalen. Das Westfälische Streusiedlungsproblem (Beilage: Forschungen zur Deutschen Landes- und Volkskunde, Band XXIV Heft 5) 1926.	Rudolf Martiny (nationality not established).	J. Englehorn Nachf. Stuttgart, Germany (nationality, German).	Do.

[F. R. Doc. 50-2316; Filed, Mar. 20, 1950; 8:58 a. m.]

[Vesting Order 14401]

SAKUICHI SAWAMURA

In re: Rights of Sakuichi Sawamura under group annuity contract. File No. F-39-1537-H-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Sakuichi Sawamura, whose last known address is Japan, is a resident of Japan and a national of a designated enemy country (Japan);

2. That the net proceeds due or to become due under a Group Annuity Contract, evidenced by policy No. GA-195, Certificate No. 240, issued by The Prudential Insurance Company of America, Newark, New Jersey, to Sakuichi Sawamura, together with the right to demand, receive and collect said net proceeds,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of, or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Japan);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Japan).

All determinations and all action required by law, including appropriate consultation, and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on February 28, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Acting Director,
Office of Alien Property.

[F. R. Doc. 50-2365; Filed, Mar. 21, 1950; 8:58 a. m.]

[Vesting Order 14406]

WILLIAM C. UNSINGER

In re: Rights of William C. Unsinger under insurance contract. File No. D-28-10764-H-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That William C. Unsinger, whose last known address is Germany, is a resident of Germany and a national of a designated enemy country (Germany);

2. That the net proceeds due or to become due under a contract of insurance evidenced by policy No. 489990, issued by the New England Mutual Life Insurance Company, Boston, Massachusetts, to William C. Unsinger, together with the right to demand, receive, and collect said net proceeds,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Germany);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on February 28, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Acting Director,
Office of Alien Property.

[F. R. Doc. 50-2366; Filed, Mar. 21, 1950; 8:58 a. m.]

[Vesting Order 14407]

KANEMASA WAKAMATSU

In re: Rights of Kanemasa Wakamatsu under insurance contract. File No. F-39-1550-H-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Kanemasa Wakamatsu, whose last known address is Japan, is a resident of Japan and a national of a designated enemy country (Japan);

2. That the net proceeds due or to become due under the monthly income disability provisions of a contract of insurance evidenced by policy No. IN-147706, issued by the General American Life Insurance Company, St. Louis, Missouri, to Kanemasa Wakamatsu, to-

gether with the right to demand, receive and collect said net proceeds,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of, or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Japan);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Japan).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on February 28, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Acting Director,
Office of Alien Property.

[F. R. Doc. 50-2367; Filed, Mar. 21, 1950; 8:58 a. m.]

[Vesting Order 14411]

THYSSEN LAMETAL

In re: Debts owing to Thyssen Lametal, also known as Cia Industrial y Mercantil Thyssen Ltda.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Vereinigte Stahlwerke, A. G., the last known address of which is Dueseldorf, Germany, is a corporation, partnership, association or other business organization, organized under the laws of Germany, which has, or since the effective date of Executive Order 8389, as amended, has had its principal place of business in Germany and is a national of a designated enemy country (Germany);

2. That Central Handelsvereinigung N. V., also known as Cehandro, the last known address of which is Rotterdam, Holland, is a corporation, partnership, association or other business organization, organized under the laws of Holland, and is, or since the effective date of Executive Order 8389, as amended, has been controlled by, or all of the stock of which, is or has been owned or controlled, directly or indirectly, by the aforesaid

Vereinigte Stahlwerke, A. G., and is a national of a designated enemy country (Germany);

3. That Thyssen Lametal, also known as Cia Industrial y Mercantil Thyssen Ltda., is a corporation organized under the laws of Argentina, whose principal place of business is located in Buenos Aires, Argentina, and is, or since the effective date of Executive Order 8389, as amended, has been controlled by, or all of the stock of which, is has been owned or controlled, directly or indirectly by the aforesaid Vereinigte Stahlwerke, A. G. and Central Handelsvereinigung N. V., also known as Cehandro, and is a national of a designated enemy country (Germany);

4. That the property described as follows:

a. That certain debt or other obligation owing to Thyssen Lametal, also known as Cia Industrial y Mercantil Thyssen Ltda. by Steel Union-Sheet Piling, Inc., 21 West Street, New York, New York, in the amount of \$11,989.94, as of October 27, 1948, representing export commissions and freight advances recorded on the books of the aforesaid company for the account of Cia Industrial y Mercantil Thyssen Ltda., together with any and all accruals thereto and any and all rights to demand, enforce and collect the same, and

b. That certain debt or other obligation owing to Thyssen Lametal, also known as Cia Industrial y Mercantil Thyssen Ltda. by Steel Union-Sheet Piling, Inc., 21 West Street, New York, New York, in the amount of \$806.44 as of October 27, 1948 representing advances on sales recorded on the books of the aforesaid company for the account of Thyssen Lametal, together with any and all accruals thereto and any and all rights to demand, enforce and collect the same,

is property within the United States, owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by Thyssen Lametal, also known as Cia Industrial y Mercantil Thyssen Ltda., the aforesaid national of a designated enemy country (Germany);

and it is hereby determined:

5. That Central Handelsvereinigung N. V., also known as Cehandro, and Thyssen Lametal, also known as Cia Industrial y Mercantil Thyssen Ltda., are controlled by, or acting for or on behalf of a designated enemy country (Germany) or persons within such country and are nationals of a designated enemy country (Germany);

6. That to the extent that the persons named in subparagraphs 1, 2, and 3 hereof are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on February 28, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Acting Director,
Office of Alien Property.

[F. R. Doc. 50-2368; Filed, Mar. 21, 1950; 8:58 a. m.]

[Vesting Order 14419]

DR. WILHELM C. DEVRIENT

In re: Rights of Dr. Wilhelm C. Devrient under insurance contract. File No. F-28-7730-H-2.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Dr. Wilhelm C. Devrient, whose last known address is Germany, is a resident of Germany and a national of a designated enemy country (Germany);

2. That the net proceeds due or to become due under a contract of insurance evidenced by policy No. 1,256,731, issued by the Sun Life Assurance Company of Canada, Montreal, Quebec, Canada, to Dr. Wilhelm C. Devrient, together with the right to demand, receive, and collect said net proceeds (including without limitations the right to proceed for collection against branch offices and legal reserves maintained in the United States),

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of, or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Germany);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have

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the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on March 9, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Acting Director,
Office of Alien Property.

[F. R. Doc. 50-2369; Filed, Mar. 21, 1950;
8:58 a. m.]

[Vesting Order 14422]

RUDOLF HOPFL

In re: Rights of Rudolf Hopfl under insurance contract. File No. F-28-22649-H-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Rudolf Hopfl whose last known address is Germany, is a resident of Germany and a national of a designated enemy country (Germany);

2. That the net proceeds due or to become due under a contract of insurance evidenced by policy No. 11 806 728, issued by the New York Life Insurance Company, New York, New York, to Mrs. Elli Hopfl, also known as Elisabeth Elli Hopfl, together with the right to demand, receive and collect said net proceeds,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Germany);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on March 9, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Acting Director,
Office of Alien Property.

[F. R. Doc. 50-2370; Filed, Mar. 21, 1950;
8:58 a. m.]

[Vesting Order 14423]

HARU SATOW AND TADAKATSU SATOW

In re: Rights of Haru Satow and Tadakatsu Satow under Insurance Contract. File No. F-39-4494-H-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Haru Satow and Tadakatsu Satow, whose last known address is Japan, are residents of Japan and nationals of a designated enemy country (Japan);

2. That the net proceeds due or to become due under a contract of insurance evidenced by policy No. 7 766 886, issued by the New York Life Insurance Company, New York, New York, to Haru Satow, together with the right to demand, receive and collect said net proceeds,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of, or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid nationals of a designated enemy country (Japan);

and it is hereby determined:

3. That to the extent that the persons named in subparagraph 1 hereof are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Japan).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on March 9, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Acting Director,
Office of Alien Property.

[F. R. Doc. 50-2371; Filed, Mar. 21, 1950;
8:58 a. m.]

[Vesting Order 14424]

HERBERT SCHMIDT

In re: Rights of Herbert Schmidt under insurance contract. File No. D-28-11226-H-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Herbert Schmidt, whose last known address is Germany, is a resident

of Germany and a national of a designated enemy country (Germany);

2. That the net proceeds due or to become due under a contract of insurance evidenced by policy No. 422 028, issued by The Prudential Insurance Company of America, Newark, New Jersey, to Harry J. Schmidt, together with the right to demand, receive and collect said net proceeds,

is property within the United States, owned or controlled by, payable or deliverable to, held on behalf of, or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Germany);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on March 9, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Acting Director,
Office of Alien Property.

[F. R. Doc. 50-2372; Filed, Mar. 21, 1950;
8:58 a. m.]

[Vesting Order 14425]

MISS CHIYOKO TAKAHASHI

In re: Rights of Miss Chiyoko Takahashi, also known as Mrs. Chiyoko Takahashi Ishida under insurance contract. File No. F-39-5958-H-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Miss Chiyoko Takahashi, also known as Mrs. Chiyoko Takahashi Ishida, whose last known address is Japan, is a resident of Japan and a national of a designated enemy country (Japan);

2. That the net proceeds due or to become due under a contract of insurance evidenced by policy No. 1 062 860, issued by the Sun Life Assurance Company of Canada, Montreal, Quebec, Canada, to Miss Chiyoko Takahashi, also known as Mrs. Chiyoko Takahashi Ishida, together with the right to demand, receive and collect said net proceeds (including without limitation the right to proceed

for collection against branch offices and legal reserves maintained in the United States).

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of, or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Japan);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Japan).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on March 9, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Acting Director,
Office of Alien Property.

[F. R. Doc. 50-2373; Filed, Mar. 21, 1950;
8:58 a. m.]

[Vesting Order 14426]

ROSE URMERSBACH AND LOUISA KOBER
KLIPPEL

In re: Rights of Rose Urmersbach and Louisa (Louise) Koeber Klippel under insurance contract. File No. F-28-27918-H-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Rose Urmersbach and Louisa (Louise) Koeber Klippel, whose last known address is Germany, are residents of Germany and nationals of a designated enemy country (Germany);

2. That the net proceeds due or to become due under a contract of insurance evidenced by policy No. 8361447, issued by The Equitable Life Assurance Society of the United States, New York, New York, to Paul Koeber, together with the right to demand, receive, and collect said net proceeds,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid

nationals of a designated enemy country (Germany);

and it is hereby determined:

3. That to the extent that the persons named in subparagraph 1 hereof are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on March 9, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Acting Director,
Office of Alien Property.

[F. R. Doc. 50-2374; Filed, Mar. 21, 1950;
8:59 a. m.]

[Vesting Order 14427]

RENATE F. WAGNER

In re: Rights of Renate F. Wagner under insurance contract. File No. F-28-11996-H-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Renate F. Wagner, whose last known address is Germany, is a resident of Germany and a national of designated enemy country (Germany);

2. That the net proceeds due or to become due under a contract of insurance evidenced by policy No. 2362669, issued by The Northwestern Mutual Life Insurance Company, Milwaukee, Wisconsin, to Otto H. Wagner, together with the right to demand, receive and collect said net proceeds,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Germany);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having

been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on March 9, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Acting Director,
Office of Alien Property.

[F. R. Doc. 50-2375; Filed, Mar. 21, 1950;
8:59 a. m.]

[Vesting Order 14428]

SHINGO WATANABE

In re: Rights of Shingo Watanabe under insurance contract. File No. F-39-6126-H-2.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Shingo Watanabe, whose last known address is Japan, is a resident of Japan and a national of a designated enemy country (Japan);

2. That the net proceeds due or to become due under a contract of insurance evidenced by policy No. 1,549,498, issued by the Sun Life Assurance Company of Canada, Montreal, Quebec, Canada, to Yutaka Watanabe, together with the right to demand, receive and collect said net proceeds, (including without limitation the right to proceed for collection against branch offices and legal reserves maintained in the United States),

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Japan);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Japan).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or other-

wise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on March 9, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Acting Director,
Office of Alien Property.

[F. R. Doc. 50-2376; Filed, Mar. 21, 1950;
8:59 a. m.]

[Vesting Order 14430]

UMBERTO ERCOLANI

In re: Stock owned by Umberto Ercolani. F-28-872 A-1; D-1; D-3; D-4; D-5.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Umberto Ercolani, whose last known address is Klempnermeister, Herrenweide 12, Hamburg 4, Germany, is a resident of Germany and a national of a designated enemy country (Germany);

2. That the property described as follows:

a. Fifty-four (54) shares of \$5.00 par value common capital stock of Lee Rubber and Tire Corporation, Conshohocken, Pennsylvania, a corporation organized under the laws of the State of Pennsylvania, evidenced by three certificates numbered 030583 for fifty (50) shares, 049728 for two (2) shares, and T065578 for two (2) shares, registered in the name of Umberto Ercolani, together with all declared and unpaid dividends thereon.

b. One (1) bearer scrip certificate for $\frac{1}{20}$ ths of 1 share of \$5.00 par value common capital stock of Lee Rubber and Tire Corporation, Conshohocken, Pennsylvania, a corporation organized under the laws of the State of Pennsylvania, bearing the number B587, which scrip certificate is presently in the custody of Guaranty Trust Company, New York, New York, together with any and all rights thereunder and thereto.

c. One (1) U. G. I. bearer scrip certificate for $\frac{1}{12}$ of one (1) share of no par value common capital stock of Public Service Corporation of New Jersey, 80 Park Place, Newark, New Jersey, a corporation organized under the laws of the State of New Jersey, bearing the number S22073, which certificate is presently in the custody of The United Gas Improvement Company, 1401 Arch Street, Philadelphia, Pennsylvania, together with any and all rights thereunder and thereto.

d. One (1) share of no par value common capital stock of Public Service Electric and Gas Company, 80 Park Place, Newark, New Jersey, a corporation organized under the laws of the State of New Jersey, evidenced by a certificate numbered X018822, registered in the name of Umberto Ercolani, and presently in the custody of The United Gas Im-

provement Company, 1401 Arch Street, Philadelphia 5, Pennsylvania, together with all declared and unpaid dividends thereon.

e. One (1) scrip certificate numbered 12678, for one tenth ($\frac{1}{10}$) of one share of common stock of South Jersey Gas Company, Atlantic City, New Jersey, a corporation organized under the laws of the State of New Jersey, which certificate is presently in the custody of The United Gas Improvement, 1401 Arch Street, Philadelphia, Pennsylvania, together with any and all rights thereunder and thereto.

f. Five (5) shares of no par value common capital stock of Philadelphia Electric Company, a corporation organized under the laws of the State of Pennsylvania, evidenced by a certificate numbered C013155, registered in the name of Umberto Ercolani and presently in the custody of The United Gas Improvement Company, 1401 Arch Street, Philadelphia 5, Pennsylvania, together with all declared and unpaid dividends thereon.

g. One (1) U. G. I. bearer scrip certificate for $\frac{1}{2}$ of one (1) share of no par value common capital stock of Philadelphia Electric Company, 1000 Chestnut Street, Philadelphia, Pennsylvania, a corporation organized under the laws of the State of Pennsylvania, bearing the number X26667, which scrip certificate is presently in the custody of The United Gas Improvement Company, 1401 Arch Street, Philadelphia 5, Pennsylvania, together with any and all rights thereunder and thereto.

h. One (1) share of \$13.50 par value common capital stock of The United Gas Improvement Company, 1401 Arch Street, Philadelphia, Pennsylvania, a corporation organized under the laws of the State of Pennsylvania, evidenced by a certificate numbered C030439, for sixteen (16) shares of no par value common stock of said The United Gas Improvement Company, registered in the name of Umberto Ercolani, together with all declared and unpaid dividends thereon, and the right to receive a new certificate for \$13.50 par value stock and all rights to receive \$11.70, representing the redemption value of six-tenths ($\frac{6}{10}$) of one share of \$13.50 par value stock of the aforesaid company.

1. That certain debt or other obligation owing to Umberto Ercolani, by the United Gas Improvement Company, 1401 Arch Street, Philadelphia 5, Pennsylvania, in the amount of \$8.06, as of January 9, 1950, representing payment for 16/20ths of a share of Delaware Power & Light Company common stock, under a plan of distribution to United Gas and Improvement stockholders, and that certain check drawn in payment thereof, numbered 14898, dated May 18, 1944, payable to Umberto Ercolani, drawn on the First National Bank, Philadelphia, Pennsylvania, "The U. G. I. Special Account D. P. and L.", together with any and all accruals thereto, and any and all rights to demand, enforce and collect the aforesaid debt or other obligation, and all rights in, to and under, including particularly the right to possession and presentation for collection and payment of the aforesaid check, and

j. Those certain debts or other obligations owing to Umberto Ercolani, by The United Gas Improvement Company, 1401 Arch Street, Philadelphia 5, Pennsylvania, in the aggregate amount of \$25.55, as of June 30, 1944, representing dividends on 16 shares of no par value common stock of The United Gas Improvement Company formerly evidenced by certificate numbered C030439 and registered in the name of Umberto Ercolani, and those 13 checks issued in payment thereof, said checks payable to Umberto Ercolani drawn on the First National Bank of Philadelphia, Philadelphia, Pennsylvania, drawn by the aforesaid company and numbered, dated, and in the amounts as set forth below:

No.	Date	Amount
D132078	Mar. 30, 1940	\$3.60
D344184	Sept. 30, 1940	3.34
D450428	Dec. 23, 1940	3.34
D662424	June 30, 1941	2.87
D767570	Sept. 30, 1941	2.52
D872896	Dec. 23, 1941	1.74
E26057	Mar. 31, 1942	1.74
E128432	June 30, 1942	1.16
E230570	Sept. 30, 1942	1.16
E332323	Dec. 23, 1942	1.12
E433338	Mar. 31, 1943	1.12
E532019	June 30, 1943	1.12
E625728	June 30, 1944	1.12
Total		25.55

together with any and all rights to demand, enforce, and collect the aforesaid debts or other obligations and all rights in, to and under, including particularly the right to possession and presentation for collect and payment of the aforesaid checks,

is property within the United States, owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Germany);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest.

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on March 9, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Acting Director,
Office of Alien Property.

[F. R. Doc. 50-2377; Filed, Mar. 21, 1950;
8:59 a. m.]

[Vesting Order 14432]

WILLIBALD BOHM

In re: Stock and bonds owned by, and debt owing to Willibald Bohm. F-28-30189-A-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. Willibald Bohm, whose last known address is Wolkenstein, Germany, is a resident of Germany and a national of a designated enemy country (Germany);

2. That the property described as follows:

a. Thirty-six (36) shares of no par value common capital stock of Allied Chemical & Dye Corporation, 61 Broadway, New York, New York, a corporation organized under the laws of the State of New York, evidenced by certificates numbered 0314630 for 30 shares and 0315292 for 6 shares, registered in the name and presently in the custody of Brown Brothers Harriman & Co., 59 Wall Street, New York 5, New York, in an account entitled "Amsterdamsche Bank N. V., Amsterdam Sub Account 32589," together with all declared and unpaid dividends thereon.

b. One hundred (100) shares of no par value common capital stock of Consolidated Edison Company of New York, Inc., 4 Irving Place, New York, New York, a corporation organized under the laws of the State of New York, evidenced by a certificate numbered C 103556, registered in the name and presently in the custody of Brown Brothers Harriman & Co., 59 Wall Street, New York 5, New York, in an account entitled "Amsterdamsche Bank N. V., Amsterdam Sub Account 32589," together with all declared and unpaid dividends thereon.

c. One hundred (100) shares of \$10 par value common capital stock of General Motors, Inc., 1775 Broadway, New York, New York, a corporation organized under the laws of the State of Maryland, evidenced by a certificate numbered D 623-692, registered in the name and presently in the custody of Brown Brothers Harriman & Co., 59 Wall Street, New York 5, New York, in an account entitled "Amsterdamsche Bank N. V., Amsterdam Sub Account 32589," together with all declared and unpaid dividends thereon.

d. Five (5) Milwaukee Gas Light Company First Mortgage 4½% Gold Bearer Bonds of \$1,000 face value each, bearing the numbers M9312, M9313, M9314, M9315 and M9316, presently in the custody of Brown Brothers Harriman & Co., 59 Wall Street, New York, New York, in an account entitled, "Amsterdamsche Bank N. V., Amsterdam Sub Account 32589," together with any and all rights thereunder and thereto.

e. That certain debt or other obligation of Brown Brothers Harriman & Co., 59 Wall Street, New York 5, New York, in the amount of \$7,876.74, as of February 14, 1950, arising out of an account, entitled "Amsterdamsche Bank N. V., Amsterdam, Sub Account 32589," maintained with the aforesaid company, together with any and all accruals thereto,

and any and all rights to demand, enforce and collect the same,

f. That certain debt or other obligation of Brown Brothers Harriman & Co., 59 Wall Street, New York 5, New York, in the amount of \$18,000.00, as of December 31, 1949, representing a portion of an account entitled "Amsterdamsche Bank N. V., Amsterdam Number Account", maintained with the aforesaid company, together with any and all accruals thereto and any and all rights to demand, enforce and collect the same, and

g. That certain debt or other obligation of Brown Brothers Harriman & Co., 59 Wall Street, New York 5, New York, in the amount of \$8,903.51, as of December 31, 1949, representing a portion of an account entitled "Amsterdamsche Bank N. V., Amsterdam, F. Account", maintained with the aforesaid company, together with any and all accruals thereto, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, Willibald Bohm, the aforesaid national of a designated enemy country (Germany);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on March 9, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Acting Director,
Office of Alien Property.

[F. R. Doc. 50-2378; Filed, Mar. 21, 1950;
8:59 a. m.]

[Vesting Order 14434]

TOKUTARO KUBOTA ET AL.

In re: Cash owned by Tokutaro Kubota, Fukujiro Kubota, and Chosaku Endo, also known as Chosaku Endow. F-39-6699-E-1, D-39-6458-E-1, F-39-6449-E-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Exec-

utive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Tokutaro Kubota, Fukujiro Kubota and Chosaku Endo also known as Chosaku Endow, each of whose last known address is Japan, are residents of Japan and nationals of a designated enemy country (Japan);

2. That the property described as follows: Cash in the sum of \$279.06, presently in the possession of the Treasury Department of the United States in Trust Fund Account, Symbol 158915, "Deposits, Funds of Civilian Internees, and Prisoners of War," in the name of Tokutaro Kubota, and any and all rights to demand, enforce, and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by Tokutaro Kubota, the aforesaid national of a designated enemy country (Japan);

3. That the property described as follows: Cash in the sum of \$217.00, presently in the possession of the Treasury Department of the United States in Trust Fund Account, Symbol 158915, "Deposits, Funds of Civilian Internees, and Prisoners of War," in the name of Fukujiro Kubota, and any and all rights to demand, enforce, and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by Fukujiro Kubota, the aforesaid national of a designated enemy country (Japan);

4. That the property described as follows: Cash in the sum of \$171.60, presently in the possession of the Treasury Department of the United States in Trust Fund Account, Symbol 158915, "Deposits, Funds of Civilian Internees and Prisoners of War," in the name of Chosaku Endo, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by Chosaku Endo, also known as Chosaku Endow, the aforesaid national of a designated enemy country (Japan);

and it is hereby determined:

5. That to the extent that the persons named in subparagraph 1 hereof are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Japan).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on March 9, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Acting Director,
Office of Alien Property.

[P. R. Doc. 50-2379; Filed, Mar. 21, 1950;
8:59 a. m.]

[Vesting Order 14437]

HUGO OPPENHEIM & SOHNE ET AL.

In re: Debts owing to Hugo Oppenheim & Sohne, and others. F-28-30610-C-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That the corporations, partnerships, associations or other business organizations, whose names and last known addresses are as follows:

Name and Last Known Address

Hugo Oppenheim & Sohne, Berlin, Germany.
Norddeutsche Bank, Hamburg, Germany.
Vereinsbank Bank in Hamburg, Hamburg, Germany.
J. Dreyfuss & Co., Frankfurt, Germany.
Darmstadter and National Bank (formerly Bank fur Handel and Industrie), Berlin, Germany.
L. Behrens & Sohne, Hamburg, Germany.
Commerz und Privatbank, A/G, Chemnitz, Germany.
Deutsche Bank, Leipzig, Germany.
Deutsche Effecten und Wechselbank, Frankfurt, Germany.
A. Schaaffhausenscher Bankverein, A/G, Kohn, Germany.
Deutsche Bank, Filiale Bremen, Bremen, Germany.
Deutsche Bank, Berlin, Germany.
Deutsche Bank, Hamburg, Germany.
Deutsche Bank und Gesellschaft, Berlin, Germany.
Commerz und Privatbank, Berlin, Germany.
R. D. Warburg & Co., Berlin, Germany.
A/G Porzellanfabrik Weiden Gebr. Bauscher, Weiden-Bavaria, Germany.
Guillermo von Breymann & Co., Hamburg, Germany.
National Bank fur Deutschland, Berlin, Germany.

organized under the laws of Germany, and which have or, since the effective date of Executive Order 8389, as amended, have had their principal places of business in Germany, and are nationals of a designated enemy country (Germany);

2. That the persons, whose names and last known addresses are as follows:

Name and Last Known Address

Mr. Max Tillmann, Poppelsdorfer Allee 106 Bonn, Germany.
Mr. F. Otto Reinhold, Plauen 1/V., Germany.
Alvin Goedel, Neue Wilhelmstr. 12-14 Berlin, Germany.
Conrad Donner, Hamburg, Germany.

are residents of Germany and nationals of a designated enemy country (Germany);

3. That the personal representatives, heirs, next of kin, legatees and distributees of Gustav Carl Hirschfeld, deceased, who there is reasonable cause to believe are residents of Germany, are nationals of a designated enemy country (Germany);

4. That the property described as follows: Those certain debts or other obligations of City Bank Farmers Trust Company, 22 William Street, New York, New York, in the aggregate amount of \$1,499.74, as of November 1, 1949, arising out of awards made by the Mixed Claims Commission, Washington, D. C., to the persons and in the amounts set forth opposite their names in Exhibit A, attached hereto and by reference made a part hereof, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, Hugo Oppenheim & Sohne, Norddeutsche Bank, Vereinsbank in Hamburg, J. Dreyfuss & Co., Darmstadter and National Bank (formerly Bank fur Handel and Industrie), L. Behrens & Sohne, Commerz und Privatbank, A/G, Chemnitz, Germany, Deutsche Bank, Leipzig, Germany, Deutsche Effecten und Wechselbank, A. Schaaffhausenscher Bankverein, A/G, Deutsche Bank, Filiale Bremen, Deutsche Bank, Berlin, Germany, Deutsche Bank, Hamburg, Germany, Deutsche Bank und Gesellschaft, Commerz und Privatbank, Berlin, Germany, R. D. Warburg & Co., A/G Porzellanfabrik Weiden Gebr. Bauscher, Guillermo von Breymann & Co., National Bank fur Deutschland, Mr. Max Tillmann, Mr. F. Otto Reinhold, Alvin Goedel and Conrad Donner, the aforesaid nationals of a designated enemy country (Germany);

5. That the property described as follows: That certain debt or other obligation of City Bank Farmers Trust Company, 22 William Street, New York, New York, in the amount of \$140.73, as of November 1, 1949, arising out of an award made by the Mixed Claims Commission, Washington, D. C., to the Estate of Gustav Carl Hirschfeld, deceased, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the personal representatives, heirs, next of kin, legatees and distributees of Gustav Carl Hirschfeld, deceased, the aforesaid nationals of a designated enemy country (Germany);

and it is hereby determined:

6. That to the extent that the persons named in subparagraphs 1 and 2 hereof and the personal representatives, heirs, next of kin, legatees and distributees of Gustav Carl Hirschfeld, deceased, are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on March 9, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Acting Director,
Office of Alien Property.

EXHIBIT A—DEBTS OR OTHER OBLIGATIONS OF CITY BANK FARMERS TRUST COMPANY, ARISING OUT OF MIXED CLAIMS COMMISSION AWARDS

Name of national	Amount as of Mar. 12, 1949	OAP File No.
Hugo Oppenheim & Sohne.....	\$9.30	F-28-30610-C-1
Norddeutsche Bank.....	.51	F-28-30609-C-1
Vereinsbank Bank in Hamburg, Germany.....	1.11	F-28-1662-C-1
J. Dreyfuss & Co.....	8.32	F-28-14310-C-1
Darmstadter and National Bank (formerly Bank fur Handel and Industrie).....	13.05	F-28-21921-C-1
Commerz und Privatbank, A/G, Chemnitz, Germany.....	8.15	F-28-170-C-7
Deutsche Bank, Leipzig, Germany.....	4.60	F-28-832-C-8
L. Behrens & Sohne.....	30.08	F-28-164-C-1
Deutsche Effecten und Wechselbank.....	.94	F-28-5735-C-2
A. Schaaffhausenscher Bankverein, A/G.....	29.08	F-28-30613-C-1
Deutsche Bank, Filiale Bremen.....	22.92	F-28-832-C-8
Deutsche Bank, Berlin.....	318.62	F-28-832-C-8
Deutsche Bank, Hamburg, Germany.....	10.78	F-28-832-C-8
Deutsche Bank und Gesellschaft.....	309.37	F-28-1279-C-2
Commerz und Privatbank, Berlin, Germany.....	85.60	F-28-170-C-7
R. D. Warburg & Co.....	7.87	F-28-30610-C-1
A/G Porzellanfabrik Weiden Gebr. Bauscher.....	173.36	F-28-30611-C-1
Guillermo von Breymann & Co.....	129.16	F-28-30615-C-1
National Bank fur Deutschland.....	4.08	F-28-30608-C-1
Mr. Max Tillmann.....	218.22	F-28-30614-C-1
Mr. F. Otto Reinhold.....	13.88	F-28-30612-C-1
Alvin Goedel.....	8.34	F-28-30607-C-1
Conrad Donner.....	.61	F-28-1295-C-2

[P. R. Doc. 50-2390; Filed, Mar. 21, 1950;
8:59 a. m.]

[Vesting Order 14438]

BERTHA PISARZ

In re: Stock owned by Bertha Pisarz. F-28-30664-D-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Bertha Pisarz, whose last known address is Paulushofen, 32, Bezirk, Beilngries, Bayern, Germany, is a resident of Germany and a national of a designated enemy country (Germany);

2. That the property described as follows: Six (6) shares of \$10.00 par value

common capital stock of Cities Service Company, 60 Wall Street, New York 5, New York, a corporation organized under the laws of the State of Delaware, evidenced by certificates numbered VL 245169, VL 342492 and VL 30860 for ten (10) shares each, VL 342491 for twenty (20) shares, BL 5364 for four (4) shares and XL 200980 for six (6) shares of common no par value stock of the aforesaid company, registered in the name of Bertha Pizarz, together with all declared and unpaid dividends thereon, and any and all rights to receive a new certificate for shares of \$10.00 par value stock of the aforesaid company,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Germany);

and it is hereby determined: *

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on March 9, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Acting Director,
Office of Alien Property.

[F. R. Doc. 50-2381; Filed, Mar. 21, 1950;
9:00 a. m.]

[Vesting Order 14440]

HUGO WALGENBACH

In re: Bonds and a check owned by Hugo Walgenbach, also known as Hugo Robert Walgenbach and as Hugh Wallenbach, F-28-30487-A-1, F-28-30487-C-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Hugo Walgenbach, also known as Hugo Robert Walgenbach, and as Hugh Wallenbach, whose last known address is Germany, is a resident of Germany and a national of a designated enemy country (Germany);

2. That the property described as follows:

a. Two (2) United States War Savings Bonds, Series E, of \$50.00 face value each, bearing the numbers L112174083E and L11185742E, registered in the names of Hugo Walgenbach or Mrs. Jean Walgenbach, and presently in the custody of the Department of State, Division of Protective Services, 515 22nd Street, NW., Washington, D. C., together with any and all rights thereunder and thereto, and

b. That certain debt or other obligation evidenced by one (1) check issued by Dutton Asbestos & Supply Co., 532 Natoma Street, San Francisco 3, California, numbered 11858, dated December 29, 1944, in the face amount of \$54.94, said check presently in the custody of the Department of State, Division of Protective Services, 515 22nd Street, NW., Washington, D. C., and any and all rights to demand, enforce and collect the aforesaid debt or other obligation, and any and all rights in, to and under including particularly the right to possession and presentation for payment of the aforesaid check,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Germany);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on March 9, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Acting Director,
Office of Alien Property.

[F. R. Doc. 50-2382; Filed, Mar. 21, 1950;
9:00 a. m.]

[Vesting Order 11568, Amdt.]

BAVARIA FILMKUNST, A. G., ET AL.

In re: Motion picture film and copyright interests therein owned by Bavaria Filmkunst, A. G., and others.

Vesting Order 11568, dated July 2, 1948, is hereby amended to read as follows:

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That the persons (including individuals, partnerships, associations, corporations or other business organizations) whose names and last known addresses are set forth in Column 3 of Exhibit A attached hereto and made a part hereof, are residents of, or are organized under the laws of, or have or on or since the effective date of Executive Order 8389, as amended, have had their principal places of business in Germany and are nationals of a designated enemy country (Germany);

2. That the property described as follows:

(a) All right, title, interest and claim of whatsoever kind or nature, under the statutory and common law of the United States and of the several States thereof, in, to and under the following:

(1) The motion pictures listed in said Exhibit A, including, but not limited to, the exclusive right to exhibit same in whole or in part by any means within the United States, all rights to arrange, adapt, revise, translate, and duplicate said motion pictures in whole or in part, and every copyright, claim of copyright, right to copyright, and right to renew the copyright or copyrights in said motion pictures

(2) The screen plays, scenarios, and shooting scripts upon which said motion pictures are based, including, but not limited to, all motion picture and television rights therein, and every copyright, claim of copyright, right to copyright, and right to renew the copyright or copyrights in said screen plays, scenarios, and shooting scripts

(3) The rights to dramatize, perform, represent, and reproduce on motion picture film those portions of the published and unpublished works subject to copyright, other than the above mentioned screen plays, scenarios, and shooting scripts, which underlie or are embodied in said motion pictures and to exhibit such film by any means in the United States.

(b) All right, title, interest, and claim of whatsoever kind or nature, under the statutory and common law of the United States and of the several States thereof, of the persons referred to in Column 3 of said Exhibit A and also of all other persons (including individuals, partnerships, associations, corporations or other business organizations), whether or not named elsewhere in this Order including said Exhibit A, who are citizens and residents of, or which are organized under the laws of or have their principal places of business in, Germany, and are nationals of such designated enemy country, in, to and under the following:

(1) All prints in the United States of the motion pictures listed in said Exhibit A.

(2) All arrangements, adaptations, revisions, dramatizations, translations, and versions of the motion pictures listed in said Exhibit A.

(3) Every license, agreement, privilege, power and right of whatsoever nature

arising under or with respect to the property described in subparagraphs 2 (a), 2 (b) (1) and 2 (b) (2) of this Vesting Order.

(c) All monies and amounts, and all rights to receive monies and amounts, by way of damages, royalty, share of profits or other emolument, accrued or to accrue, whether arising pursuant to law, contract or otherwise, with respect to the property described in subparagraphs 2 (a) and 2 (b) of this Vesting Order, and

(d) All causes of action accrued or to accrue at law or in equity with respect to the property described in subparagraphs 2 (a), 2 (b), and 2 (c) hereof, including but not limited to the rights to sue for and recover all damages and profits and to request and receive the benefits of all remedies provided by common law and by statute for the infringement of any copyright, for the violation of any right and for the breach of any obligation described in or affecting the aforesaid property.

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the persons referred to in subparagraphs 1 and 2 (b) hereof, the aforesaid nationals of a designated enemy country (Germany) and is property of, or is property payable or held with respect to copyright's or rights related thereto in which

interests are held by, and such property itself constitutes interest therein held by, the aforesaid nationals of a designated enemy country (Germany);

and it is hereby determined:

3. That to the extent that the persons referred to in subparagraph 1 hereof are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described in subparagraph 2 hereof, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on February 21, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Acting Director,
Office of Alien Property.

EXHIBIT A

Column 1 Copyright Nos.	Column 2 Titles of works	Column 3 Producers or distributors
L-765	Es lebe die Liebe	Bavaria Filmkunst, G. m. b. H. Munich, Germany.
L-719	Die Frau meiner Träume	Universum-Film A. G. "Ufa" Berlin, Germany, and Universum Filmkunst, Berlin, Germany.
L-721	Immensio	Universum-Film A. G. "Ufa" Berlin, Germany.
L-769	Meine Tante-Deine Tante	Universum-Film A. G. "Ufa" Berlin, Germany.
L-768	Meine Frau Teresa	Tobis-Cinema Film A. G., Tobis-Europa Film A. G., Tobis-Melofilm G. m. b. H. and Tobis Filmkunst G. m. b. H., all of Berlin, Germany.
L-696	Münchhausen (Baron von Münchhausen)	Universum-Film A. G., "Ufa" Berlin, Germany, and Universum-Filmkunst, Berlin, Germany.
L-695	Opfergang	Universum-Film A. G. "Ufa" Berlin, Germany and Universum-Filmkunst, Berlin, Germany.
L-697	Schneemann	Fischer-Koesen Filmproduktion, Germany.
L-720	Verwehte Spuren	Tobis-Cinema Film A. G., Tobis-Europa Film A. G., Tobis-Melofilm G. m. b. H., Tobis-Filmkunst G. m. b. H., and Malestle Film G. m. b. H., all of Berlin, Germany.
L-724	Wir Machen Musik	Terra Filmkunst G. m. b. H. and Terra Film A. G., both of Berlin, Germany.

[F. R. Doc. 50-2383; Filed, Mar. 21, 1950; 9:00 a. m.]

[Vesting Order 11803, Amdt.]

TOBIS FILMKUNST G. M. B. H. ET AL.

In re: Motion picture film and copyright interests therein owned by Tobis Filmkunst G. m. b. H. and others.

Vesting Order 11803, dated August 9, 1948, is hereby amended to read as follows:

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That the persons (including individuals, partnerships, associations, corporations or other business organizations) whose names and last known addresses

are set forth in Column 3 of Exhibit A attached hereto and made a part hereof, are residents of, or are organized under the laws of, or have or on or since the effective date of Executive Order 8389, as amended, have had their principal places of business in, Germany and are nationals of a designated enemy country (Germany);

2. That the property described as follows:

(a) All right, title, interest and claim of whatsoever kind or nature, under the statutory and common law of the United States and of the several States thereof, in, to and under the following:

(1) The motion pictures listed in said Exhibit A, including, but not limited to, the exclusive right to exhibit same in

whole or in part by any means within the United States, all rights to arrange, adapt, revise, translate, and duplicate said motion pictures in whole or in part, and every copyright, claim of copyright, right to copyright, and right to renew the copyright or copyrights in said motion pictures.

(2) The screen plays, scenarios, and shooting scripts upon which said motion pictures are based, including, but not limited to, all motion picture and television rights therein, and every copyright, claim of copyright, right to copyright, and right to renew the copyright or copyrights in said screen plays, scenarios, and shooting scripts.

(3) The rights to dramatize, perform, represent, and reproduce on motion picture film those portions of the published and unpublished works subject to copyright, other than the above mentioned screen plays, scenarios, and shooting scripts, which underlie or are embodied in said motion pictures and to exhibit such film by any means in the United States

(b) All right, title, interest, and claim of whatsoever kind or nature, under the statutory and common law of the United States and of the several States thereof, of the persons referred to in Column 3 of said Exhibit A and also of all other persons (including individuals, partnerships, associations, corporations or other business organizations), whether or not named elsewhere in this Order including said Exhibit A, who are citizens and residents of, or which are organized under the laws of or have their principal places of business in, Germany, and are nationals of such designated enemy country, in, to and under the following:

(1) All prints in the United States of the motion pictures listed in said Exhibit A.

(2) All arrangements, adaptations, revisions, dramatizations, translations, and versions of the motion pictures listed in said Exhibit A.

(3) Every license, agreement, privilege, power and right of whatsoever nature arising under or with respect to the property described in subparagraphs 2 (a), 2 (b) (1) and 2 (b) (2) of this Vesting Order.

(c) All monies and amounts, and all rights to receive monies and amounts, by way of damages, royalty, share of profits or other emolument, accrued or to accrue, whether arising pursuant to law, contract or otherwise, with respect to the property described in subparagraphs 2 (a) and 2 (b), of this Vesting Order, and

(d) All causes of action accrued or to accrue at law or in equity with respect to the property described in subparagraphs 2 (a), 2 (b), and 2 (c) hereof, including but not limited to the rights to sue for and recover all damages and profits and to request and receive the benefits of all remedies provided by common law and by statute for the infringement of any copyright, for the violation of any right and for the breach of any obligation described in or affecting the aforesaid property,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is

evidence of ownership or control by, the persons referred to in subparagraphs 1 and 2 (b) hereof, the aforesaid nationals of a designated enemy country (Germany) and is property of, or is property payable or held with respect to copyrights or rights related thereto in which interests are held by, and such property itself constitutes interest therein held by, the aforesaid nationals of a designated enemy country (Germany);

and it is hereby determined:

3. That to the extent that the persons referred to in subparagraph 1 hereof are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate con-

sultation and certification, having been made and taken, and it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described in subparagraph 2 hereof, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on February 21, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Acting Director,
Office of Alien Property.

EXHIBIT A

Column 1 Copyright Nos.	Column 2 Titles of works	Column 3 Producers or distributors
Unknown.....	Das Bad auf der Teune.....	Tobis Filmkunst G. m. b. H., Berlin, Germany.
Do.....	Der Ball.....	Vandal and Charles Delac Tonfilm-Produktions G. m. b. H., Berlin, Germany.
Do.....	Melosis.....	Reichsanstalt für Film und Bild in Wissenschaft und Unterricht, Berlin, Germany and Mikrolaboratorium der Firma Carl Zeiss, Jena, Germany.

[F. R. Doc. 50-2384; Filed, Mar. 21, 1950; 9:00 a. m.]

[Dissolution Order 90]

WESTERN STATES IMPORTING CO., INC.

Whereas, by Vesting Order 5292, executed October 23, 1945 (11 F. R. 3113, March 23, 1946), there were vested 496 shares (93.6%) of the issued and outstanding capital stock of Western States Importing Co., Inc., a California corporation; and

Whereas, the remaining 34 shares of the issued and outstanding capital stock of Western States Importing Co., Inc., are owned by seven stockholders who are all residents of the United States; and

Whereas, by said Vesting Order 5292 there was also vested a claim of Tozaiyo Trading Co., Ltd., a Japanese corporation, against Western States Importing Co., Inc., represented on the books of the latter as a loan payable in the amount of \$25,850 as of May 11, 1945; and

Whereas, Western States Importing Co., Inc., was wound up pursuant to the laws of the State of California and under the supervision of the Superior Court of the State of California in and for the City and County of San Francisco; and

Whereas, Western States Importing Co., Inc., was adjudged and declared to be duly wound up and dissolved by order of said Court, made and entered on December 27, 1946;

Now, under the authority of the Trading With the Enemy Act, as amended, and Executive Orders 9095 as amended, and 9788, and pursuant to law, the undersigned, after investigation:

1. Finding that all known debts and liabilities, including the above-men-

tioned vested claim, have been paid or adequately provided for and that all creditors or claimants who have failed to present their claims and proof thereof during the liquidation proceedings have been barred from any participation in the distribution of the assets of said corporation; and

2. Having determined that it is in the national interest of the United States that all assets of said corporation remaining after payment of outstanding debts, obligations, claims and demands, whether in money or in kind, together with any and all other assets of said corporation inadvertently or otherwise omitted from the winding up and dissolution proceedings heretofore had, be paid over, transferred and assigned to the Attorney General of the United States: *Provided*, That the proportionate shares of the other seven stockholders in and to any funds which may be realized from the property so paid over, transferred and assigned shall be distributed to them by the Attorney General: *Provided further*, That prior to making any such distribution which the Attorney General in his discretion determines to be of such an amount as to warrant the giving of a bond, the Attorney General may require such other stockholders to execute, and cause a surety company acceptable to the Attorney General to execute, a bond or bonds in favor of the corporation, its officers and directors and the Attorney General, guaranteeing contribution by such other stockholders, up to an amount not exceeding the distributions made to them, to payment of any unknown claims against the corporation which may arise after distribution to such other stockholders;

hereby orders, that the officers and directors of Western States Importing Co., Inc. (to wit, C. E. Rowe, President and Director, Philip L. Isler, Vice-President and Director, and Myron D. Alexander, Secretary-Treasurer and Director, or their successors, or any of them), pay over, transfer, assign and deliver all the remaining assets of said corporation, after payment or provision for payment of the claims allowed by the above-mentioned court order, whether in money or in kind, and any and all other assets inadvertently or otherwise omitted from the winding up and dissolution proceedings heretofore had, to the Attorney General of the United States, the proportionate shares of the other seven stockholders in and to any funds which may be realized from the property so transferred to be distributed to them by the Attorney General as aforesaid; and further orders that nothing herein set forth shall be construed as prejudicing the right, under the Trading With the Enemy Act, as amended, of any person who may have a claim against said corporation, to file such claim with the Attorney General of the United States against any funds or property received by the Attorney General hereunder: *Provided, however*, That nothing herein contained shall be construed as creating additional rights in such person: *Provided, further*, That any such claim against such corporation shall be filed with or presented to the Attorney General within the time and in the form and manner prescribed for such claims by the Trading With the Enemy Act, as amended, and applicable regulations and orders issued pursuant thereto; and further orders, that all actions taken and acts done by the said officers and directors of Western States Importing Co., Inc. pursuant to this Order and the directions contained herein shall be deemed to have been taken and done in reliance on and pursuant to paragraph numbered (2) of sub-division (b) of section 5 of the Trading With the Enemy Act, as amended, and the acquittance and exculpation provided therein.

Executed at Washington, D. C., this 16th day of March 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Acting Director,
Office of Alien Property.

[F. R. Doc. 50-2385; Filed, Mar. 21, 1950; 9:00 a. m.]

[Return Order 573]

ETIENNE CHALLET

Having considered the claim set forth below and having issued a determination allowing the claim, which is incorporated by reference herein and filed herewith,

It is ordered, That the claimed property, described below and in the determination, including all royalties accrued thereunder and all damages and profits recoverable for past infringement thereof, be returned after adequate provision for taxes and conservatory expenses:

Claimant, Claim No., Notice of Intention To Return Published, and Property

Etienne Challet, Geneva, Switzerland; Claim No. 15000; February 3, 1950 (15 F. R. 613); Property described in Vesting Order No. 666 (8 F. R. 5047, April 17, 1943) relating to United States Letters Patent Nos. 2,161,781 and 2,163,457; and a $\frac{1}{4}$ interest in United States Letters Patent No. 2,250,357; and property described in Vesting Order No. 2436 (8 F. R. 16328, December 4, 1943) relating to a $\frac{1}{4}$ interest in United States Letters Patent Nos. 2,121,283, 2,121,284, 2,124,461, 2,184,485, 2,198,761, 2,263,350 and 2,272,658. This return shall not be deemed to include the rights of any licensees under the above patents.

Appropriate documents and papers effectuating this order will issue.

Executed at Washington, D. C., on March 15, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Acting Director,
Office of Alien Property.

[F. R. Doc. 50-2386; Filed, Mar. 21, 1950;
9:00 a. m.]

[Return Order 576]

BERTHA FLESCH ET AL.

Having considered the claim set forth below and having issued a determination allowing the claim, which is incorporated by reference herein and filed herewith,

It is ordered, That the claimed property, described below and in the determination, including all royalties accrued thereunder and all damages and profits recoverable for past infringement thereof, be returned after adequate provision for taxes and conservatory expenses:

Claimant, Claim No., Notice of Intention To Return Published, and Property

Bertha Flesch, 37 East 64th Street, New York, New York; Joan H. Hartfield, 84-35 76th Street, Jackson Heights, New York, New York; Friedrich Johann Flesch, c/o Rudolph Bohren, Luzerner Kantonalbank, Luzerne,

Switzerland; Carl Franz Flesch, 167-168 Tottenham Court Road, London, England; Claim No. 12063; February 11, 1950 (15 F. R. 786); \$5,221.42 in the Treasury of the United States to Bertha Flesch. \$1,185.85 in equal shares to Carl Franz Flesch, Joan H. Hartfield and Friedrich Johann Flesch, represented by his guardian, Rudolph Bohren, subject to the lifetime use thereof in Bertha Flesch. Property to the extent owned by Carl Flesch immediately prior to the vesting thereof, described in Vesting Order No. 1758 (9 F. R. 13773, November 17, 1944) relating to works listed as owned by Carl Flesch in Exhibit A of the vesting order, 3/16 thereof, to Bertha Flesch and the remaining 13/16 thereof to Carl Franz Flesch, Joan H. Hartfield and Friedrich Johann Flesch, represented by his guardian, Rudolph Bohren, in equal shares, subject to the lifetime use of the property in Bertha Flesch.

Appropriate documents and papers effectuating this order will issue.

Executed at Washington, D. C., on March 15, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Acting Director,
Office of Alien Property.

[F. R. Doc. 50-2388; Filed, Mar. 21, 1950;
9:01 a. m.]

[Return Order 574]

ANTON AND JULIA PROHASKA

Having considered the claim set forth below and having issued a determination allowing the claim, which is incorporated by reference herein and filed herewith,

It is ordered, That the claimed property, described below and in the determination, be returned, subject to any increase or decrease resulting from the administration thereof prior to return, and after adequate provision for taxes and conservatory expenses:

Claimant, Claim No., Notice of Intention To Return Published, and Property

Anton and Julia Prohaska, residing respectively in Houston, Texas, and Vienna,

Austria; Claim No. 41005; February 8, 1950 (15 F. R. 613); \$3,865.08 in the Treasury of the United States.

Appropriate documents and papers effectuating this order will issue.

Executed at Washington, D. C., on March 15, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Acting Director,
Office of Alien Property.

[F. R. Doc. 50-2387; Filed, Mar. 21, 1950;
9:01 a. m.]

MARIA RAGGI SIMONE

NOTICE OF INTENTION TO RETURN VESTED PROPERTY

Pursuant to section 32 (f) of the Trading With the Enemy Act, as amended, notice is hereby given of intention to return, on or after 30 days from the date of the publication hereof, the following property, subject to any increase or decrease resulting from the administration thereof prior to return, and after adequate provision for taxes and conservatory expenses:

Claimant, Property, and Location

Maria Raggi Simone, Genoa, Italy; Claim No. 36694; \$14,028.45 in the Treasury of the United States. All right, title, and interest of Maria Raggi Simone in and to the Trust created under the will of James Raggi, also known as Giacomo Raggi, also known as J. Raggi, also known as G. Raggi, deceased.

Executed at Washington, D. C., on March 16, 1950.

For the Attorney General.

[SEAL] HAROLD I. BAYNTON,
Acting Director,
Office of Alien Property.

[F. R. Doc. 50-2389; Filed, Mar. 21, 1950;
9:01 a. m.]