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Title 3—THE PRESIDENT

Proclamation 3280

CANCER CONTROL MONTH, 1959

By the President of the United States
of America
A Proclamation

WHEREAS cancer, a constant menace to the health and well-being of mankind, results annually in the deaths of more than a quarter of a million Americans—many of them in their most productive years; and

WHEREAS, with the advanced knowledge derived from accelerated research in cancer, many lives are now saved by early diagnosis and treatment; and

WHEREAS, through wider communication and better application of existing knowledge, still more lives can be saved; and

WHEREAS we seek to enlist the continuing participation of every individual and of concerned groups and organizations in a broad and concerted effort to control and eventually to eliminate cancer; and

WHEREAS the Congress, by a joint resolution approved March 28, 1938 (52 Stat. 148), authorized and requested the President to issue annually a proclamation setting apart the month of April of each year as Cancer Control Month;

NOW, THEREFORE, I, DWIGHT D. EISENHOWER, President of the United States of America, do hereby proclaim the month of April 1959 as Cancer Control Month; and I invite the Governors of the States, the Commonwealth of Puerto Rico, and the areas subject to the jurisdiction of the United States to issue similar proclamations. I also urge the medical profession, the allied health professions, the press, the radio, television, and motion picture industries and all other interested agencies, and individuals to unite during the appointed month in public dedication to programs directed toward the control of cancer.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Seal of the United States of America to be affixed.

DONE at the City of Washington this 31st day of March in the year of our Lord nineteen hundred and fifty-
[SEAL] nine, and of the Independence of the United States of America the one hundred and eighty-third.

DWIGHT D. EISENHOWER

By the President:

CHRISTIAN A. HERTER,
Acting Secretary of State.

[F.R. Doc. 59-2868; Filed, Apr. 2, 1959;
1:50 p.m.]

Title 5—ADMINISTRATIVE PERSONNEL

Chapter III—Foreign and Territorial Compensation

[Dept. Reg. 108.393]

PART 325—ADDITIONAL COMPENSATION IN FOREIGN AREAS

Differential Authorized

Effective as of the beginning of the first pay period following March 21, 1959, § 325.5(d) is deleted and the following is substituted in lieu thereof:

§ 325.5 Differential authorized.

(d) To become eligible for differential at the rate prescribed for the post of detail an employee must have served 42 days (section 325.1(h)) in pay status on detail at one or more differential posts in foreign areas and/or at one or more places designated for territorial differential (not places designated for territorial cost-of-living allowance) by the Civil Service Commission in Part 350 of this chapter during any one period of absence, regardless whether differential was authorized under paragraph (b) of this section. On and after the 43d day, differential at the rate prescribed in § 325.15 for the post(s) of detail is authorized for days of detail in pay status at differential posts during that period of absence (see § 325.1 (g) and (h)). This section shall also apply to an employee who is on temporary assignment or temporary duty enroute to or from

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CFR SUPPLEMENTS

(As of January 1, 1959)

The following supplements are now available:

Title 26, Parts 80-169 (\$0.20)
Parts 170-182 (\$0.20)
Title 32A (\$0.40)

Previously announced: Title 3, 1958 Supp. (\$0.35); Title 8 (\$0.35); Title 9, Rev. Jan. 1, 1959 (\$4.75); Titles 22-23 (\$0.35); Title 24, Rev. Jan. 1, 1959 (\$4.25); Title 25 (\$0.35); Title 26, Parts 1-79 (\$0.20); Titles 35-37 (\$1.25); Title 38 (\$0.55); Titles 40-42 (\$0.35); Title 46, Parts 146-149, 1958 Supp. 2 (\$1.50); Part 150 to end (\$0.50); Title 47, Part 30 to end (\$0.30); Title 49, Parts 71-90 (\$0.70); Parts 91-164 (\$0.40)

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A numerical list of the parts of the Code of Federal Regulations affected by documents published in this issue. Proposed rules, as opposed to final actions, are identified as such.

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a post of assignment or who has no regular post of assignment.

(Secs. 102, 401, E.O. 10000, 13 F.R. 5453, 3 CFR, 1948 Supp., E.O. 10623, E.O. 10636, 20 F.R. 5297, 7025, 3 CFR, 1955 Supp.)

For the Acting Secretary of State.

W. K. SCOTT,
Assistant Secretary.

MARCH 23, 1959.

[F.R. Doc. 59-2841; Filed, Apr. 3, 1959; 8:48 a.m.]

[Dept. Reg. 108.394]

PART 325—ADDITIONAL COMPENSATION IN FOREIGN AREAS

Designation of Differential Posts

Section 325.15 *Designation of differential posts*, is amended as follows, effective as of the beginning of the first pay period following April 4, 1959:

1. Paragraph (a) is amended by the deletion of the following:

Daule, Ecuador.
Hazaribagh, India.
Jodhpur, India.
Nabha, India.

Pakistan, all posts except Abbottabad, Karachi, Lahore, Peshawar, Quetta and Rawalpindi.

Quezaltenango, Guatemala.
Tandjung Karang, Indonesia.
Ternate, Indonesia.
Thakhek, Laos.
Valle Province, Honduras.

2. Paragraph (b) is amended by the deletion of the following:

Cajamarca, Peru.
Ecuador, all posts except Daule, Guayaquil, Pichilingue and Quito.
Huancaayo, Peru.

India, all posts except Anand, Banaras, Bangalore, Bhopal, Bikaner, Bombay, Chandigarh, Gwalior, Hazaribagh, Hyderabad, Izatnagar-Bareilly, Jodhpur, Lucknow, Ludhiana, Madras, Nabha, Nagpur, Nangal, New Delhi, Pipri, Poona, Rajkot, Sehore, Sindri, Tarai, Trivandrum, Udaipur and Vellore.
Santa Cruz, Bolivia.

Yugoslavia, all posts except Belgrade, Rijeka and Zagreb.
Zavla, Libya.

3. Paragraph (c) is amended by the deletion of the following:

Abbottabad, Pakistan.
Rijeka, Yugoslavia.
San Julian, Cuba.

4. Paragraph (d) is amended by the deletion of the following:

Bourges, France.
Brienne-le-Chateau, France.
Chenevieres Air Base, France.
Libya, all posts except Barce, Cirene, Derna, El Awella, Garian, Homs, Misurata, Sebha, Tripoli, Wheelus Field and Zavla.
Perigueux, France.
Sampigny, France.
Vouziers, France.

5. Paragraph (a) is amended by the addition of the following:

Nagarjunasagar Dam, India.
Pakistan, all posts except Karachi, Lahore, Peshawar, Quetta and Rawalpindi.
Santa Cruz, Bolivia.

6. Paragraph (b) is amended by the addition of the following:

Ecuador, all posts except Guayaquil, Pichilingue and Quito.

India, all posts except Anand, Banaras, Bangalore, Bhopal, Bikaner, Bombay, Chandigarh, Gwalior, Hyderabad, Izatnagar-Bareilly, Lucknow, Ludhiana, Madras, Nagarjunasagar Dam, Nagpur, Nangal, New Delhi, Pipri, Poona, Rajkot, Sehore, Sindri, Tarai, Trivandrum, Udaipur and Vellore.

Yugoslavia, all posts except Belgrade and Zagreb.

7. Paragraph (d) is amended by the addition of the following:

Libya, all posts except Barce, Cirene, Derna, El Awella, Garian, Homs, Misurata, Sebha, Tripoli and Wheelus Field.

(Secs. 102, 401, E.O. 10000, 13 F.R. 5453, 3 CFR, 1948 Supp., E.O. 10623, E.O. 10636, 20 F.R. 5297, 7025, 3 CFR, 1955 Supp.)

For the Acting Secretary of State.

W. K. SCOTT,
Assistant Secretary.

MARCH 26, 1959.

[F.R. Doc. 59-2842; Filed, Apr. 3, 1959; 8:48 a.m.]

Title 6—AGRICULTURAL CREDIT

Chapter IV—Commodity Stabilization Service and Commodity Credit Corporation, Department of Agriculture

SUBCHAPTER B—LOANS, PURCHASES AND OTHER OPERATIONS

[1958 Honey Bulletin 1, Amdt. 2]

PART 434—HONEY

Subpart—1958 Honey Price Support Program

MISCELLANEOUS AMENDMENTS

The regulations issued by Commodity Credit Corporation with respect to the 1958 Crop Honey Price Support Program (23 F.R. 1979), as amended (23 F.R. 9289), are further amended as provided herein in order to extend the maturity date for loans.

The regulations in §§ 434.901 to 434.926, inclusive, are amended as follows:

1. Section 434.913 is amended to read as follows:

§ 434.913 Maturity of loans.

Loans shall mature on demand, but not later than April 30, 1959, in all States.

§ 434.922 [Amendment]

2. Section 434.922(c) is amended by deleting the date March 31, 1959, appearing in the fourth sentence thereof, and by changing such sentence to read as follows: "Deliveries shall not be accepted before the loan maturity date, or such earlier date as may be prescribed by the Executive Vice President, CCC."

(Sec. 4, 62 Stat. 1070 as amended; 15 U.S.C. 714b. Interpret or apply sec. 5, 62 Stat. 1072, secs. 201, 401, 63 Stat. 1052, 1054; 15 U.S.C. 714c, 7 U.S.C. 1446, 1421)

Issued this 1st day of April 1959.

[SEAL] CLARENCE D. PALMBY,
Acting Executive Vice President,
Commodity Credit Corporation.

[F.R. Doc. 59-2839; Filed, Apr. 3, 1959; 8:48 a.m.]

Title 7—AGRICULTURE

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

[Navel Orange Reg. 164]

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

Limitation of Handling

§ 914.464 Navel Orange Regulation 164.

(a) Findings. (1) Pursuant to the marketing agreement, as amended, and Order No. 14, as amended (7 CFR Part 914), regulating the handling of navel oranges grown in Arizona and designated part of California, effective under the applicable provisions of the Agricultural

Marketing Agreement Act of 1937, as amended (7 U.S.C. 601 et seq.; 68 Stat. 906, 1047), and upon the basis of the recommendation and information submitted by the Navel Orange Administrative Committee, established under the said amended marketing agreement and order, and upon other available information, it is hereby found that the limitation of handling of such navel oranges as hereinafter provided will tend to effectuate the declared policy of the act.

(2) It is hereby further found that it is impracticable and contrary to the public interest to give preliminary notice, engage in public rule-making procedure, and postpone the effective date of this section until 30 days after publication hereof in the FEDERAL REGISTER (60 Stat. 237; 5 U.S.C. 1001 et seq.) because the time intervening between the date when information upon which this section is based became available and the time when this section must become effective in order to effectuate the declared policy of the act is insufficient, and a reasonable time is permitted, under the circumstances, for preparation for such effective time; and good cause exists for making the provisions hereof effective as hereinafter set forth. The Committee held an open meeting during the current week, after giving due notice thereof, to consider supply and market conditions for navel oranges and the need for regulation; interested persons were afforded an opportunity to submit information and views at this meeting; the recommendation and supporting information for regulation during the period specified herein were promptly submitted to the Department after such meeting was held; the provisions of this section, including its effective time, are identical with the aforesaid recommendation of the committee, and information concerning such provisions and effective time has been disseminated among handlers of such navel oranges; it is necessary, in order to effectuate the declared policy of the act, to make this section effective during the period herein specified; and compliance with this section will not require any special preparation on the part of persons subject hereto which cannot be completed on or before the effective date hereof. Such committee meeting was held on April 2, 1959.

(b) Order. (1) The respective quantities of navel oranges grown in Arizona and designated part of California which may be handled during the period beginning at 12:01 a.m., P.s.t., April 5, 1959, and ending at 12:01 a.m., P.s.t., April 12, 1959, are hereby fixed as follows:

- (i) District 1: 351,120 cartons;
- (ii) District 2: 826,980 cartons;
- (iii) District 3: Unlimited movement;
- (iv) District 4: Unlimited movement.

(2) All navel oranges handled during the period specified in this section are subject also to all applicable size restrictions which are in effect pursuant to this part during such period.

(3) As used in this section, "handled," "District 1," "District 2," "District 3," "District 4," and "carton" have the same

meaning as when used in said amended marketing agreement and order.

(Sec. 5, 49 Stat. 853, as amended; 7 U.S.C. 608c)

Dated: April 3, 1959

[SEAL] FLOYD F. HEDLUND,
Deputy Director, Fruit and Veg-
etable Division, Agricultural
Marketing Service.

[F.R. Doc. 59-2921; Filed, Apr. 3, 1959;
11:48 a.m.]

[Valencia Orange Reg. 159]

PART 922—VALENCIA ORANGES GROWN IN ARIZONA AND DESIG- NATED PART OF CALIFORNIA

Limitation of Handling

§ 922.459 Valencia Orange Regulation 159.

(a) *Findings.* (1) Pursuant to the marketing agreement and Order No. 22, as amended (7 CFR Part 922), regulating the handling of Valencia oranges grown in Arizona and designated part of California, effective under the applicable provisions of the Agricultural Marketing Agreement Act of 1937, as amended (7 U.S.C. 601 et seq.; 68 Stat. 906, 1047), and upon the basis of the recommendations and information submitted by the Valencia Orange Administrative Committee, established under the said marketing agreement and order, as amended, and upon other available information, it is hereby found that the limitation of handling of such Valencia oranges as hereinafter provided will tend to effectuate the declared policy of the act.

(2) It is hereby further found that it is impracticable and contrary to the public interest to give preliminary notice, engage in public rule-making procedure, and postpone the effective date of this section until 30 days after publication hereof in the FEDERAL REGISTER (60 Stat. 237; 5 U.S.C. 1001 et seq.) because the time intervening between the date when information upon which this section is based became available and the time when this section must become effective in order to effectuate the declared policy of the act is insufficient, and a reasonable time is permitted, under the circumstances, for preparation for such effective time; and good cause exists for making the provisions hereof effective as hereinafter set forth. The committee held an open meeting during the current week, after giving due notice thereof, to consider supply and market conditions for Valencia oranges and the need for regulation; interested persons were afforded an opportunity to submit information and views at this meeting; the recommendation and supporting information for regulation during the period specified herein were promptly submitted to the Department after such meeting was held; the provisions of this section, including its effective time, are identical with the aforesaid recommendation of the committee, and information concerning such provisions and effective time has been disseminated among handlers of such

Valencia oranges; it is necessary, in order to effectuate the declared policy of the act, to make this section effective during the period herein specified; and compliance with this section will not require any special preparation on the part of persons subject hereto which cannot be completed on or before the effective date hereof. Such committee meeting was held on April 2, 1959.

(b) *Order.* (1) The respective quantities of Valencia oranges grown in Arizona and designated part of California which may be handled during the period beginning at 12:01 a.m., P.s.t., April 5, 1959, and ending at 12:01 a.m., P.s.t., April 12, 1959, are hereby fixed as follows:

- (i) District 1: 67,117 cartons;
- (ii) District 2: 50,491 cartons;
- (iii) District 3: Unlimited movement.

(2) All Valencia oranges handled during the period specified in this section are subject also to all applicable size restrictions which are in effect pursuant to this part during such period.

(3) As used in this section, "handled," "handler," "District 1," "District 2," "District 3," and "carton" have the same meaning as when used in said marketing agreement and order, as amended.

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

Dated: April 3, 1959.

[SEAL] FLOYD F. HEDLUND,
Deputy Director, Fruit and
Vegetable Division, Agricul-
tural Marketing Service.

[F.R. Doc. 59-2922; Filed, Apr. 3, 1959;
11:48 a.m.]

[Lemon Reg. 786]

PART 953—LEMONS GROWN IN CALIFORNIA AND ARIZONA

Limitation of Handling

§ 953.893 Lemon Regulation 786.

(a) *Findings.* (1) Pursuant to the marketing agreement, as amended, and Order No. 53, as amended (7 CFR Part 953; 23 F.R. 9053), regulating the handling of lemons grown in California and Arizona, effective under the applicable provisions of the Agricultural Marketing Agreement Act of 1937, as amended (7 U.S.C. 601 et seq.; 68 Stat. 906, 1047), and upon the basis of the recommendation and information submitted by the Lemon Administrative Committee, established under the said amended marketing agreement and order, and upon other available information, it is hereby found that the limitation of handling of such lemons as hereinafter provided will tend to effectuate the declared policy of the act.

(2) It is hereby further found that it is impracticable and contrary to the public interest to give preliminary notice, engage in public rule-making procedure, and postpone the effective date of this section until 30 days after publication hereof in the FEDERAL REGISTER (60 Stat. 237; 5 U.S.C. 1001 et seq.) because the time intervening between the date when information upon which this section is based became available and the time

when this section must become effective in order to effectuate the declared policy of the act is insufficient, and a reasonable time is permitted, under the circumstances, for preparation for such effective time; and good cause exists for making the provisions hereof effective as hereinafter set forth. The Committee held an open meeting during the current week, after giving due notice thereof, to consider supply and market conditions for lemons and the need for regulation; interested persons were afforded an opportunity to submit information and views at this meeting; the recommendation and supporting information for regulation during the period specified herein were promptly submitted to the Department after such meeting was held; the provisions of this section, including its effective time, are identical with the aforesaid recommendation of the committee, and information concerning such provisions and effective time has been disseminated among handlers of such lemons; it is necessary, in order to effectuate the declared policy of the act, to make this section effective during the period herein specified; and compliance with this section will not require any special preparation on the part of persons subject hereto which cannot be completed on or before the effective date hereof. Such committee meeting was held on April 1, 1959.

(b) *Order.* (1) The respective quantities of lemons grown in California and Arizona which may be handled during the period beginning at 12:01 a.m., P.s.t., April 5, 1959, and ending at 12:01 a.m., P.s.t., April 12, 1959, are hereby fixed as follows:

- (i) District 1: 9,300 cartons;
- (ii) District 2: 246,450 cartons;
- (iii) District 3: Unlimited movement.

(2) As used in this section, "handled," "District 1," "District 2," "District 3," and "carton" have the same meaning as when used in the said amended marketing agreement and order.

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

Dated: April 2, 1959.

[SEAL] S. R. SMITH,
Director, Fruit and Vegetable
Division, Agricultural Mar-
keting Service.

[F.R. Doc. 59-2883; Filed, Apr. 3, 1959;
8:54 a.m.]

Title 19—CUSTOMS DUTIES

Chapter I—Bureau of Customs, Department of the Treasury

[T.D. 54823]

PART 8—LIABILITY FOR DUTIES; ENTRY OF IMPORTED MERCHAN- DISE

PART 14—APPRAISEMENT

Examination and Sampling of Mer- chandise Before Entry for Con- sumption or Warehouse

Under § 8.5(b) of the Customs Regu-
lations, collectors of customs are author-

ized to permit merchandise entered or withdrawn for transportation in bond or for exportation to be examined, sampled, weighed, or subjected to an operation not constituting a manufacture required by reason of an emergency, with reimbursement to the Government of the compensation and other expenses of the customs officer or employee supervising the action permitted. Under certain circumstances, the Bureau of Customs may authorize other operations on merchandise so entered or withdrawn with such reimbursement to the Government.

It is now deemed advisable to include in § 8.5(b) of the Customs Regulations certain transshipments requiring the breaking by a customs officer or under his immediate supervision of customs Tyden seals on vehicles or other conveyances containing merchandise entered or withdrawn as stated above. It is also deemed advisable to extend this regulation to permit the performance of certain operations on merchandise that has not been so entered or withdrawn prior to entry for warehouse or consumption. In addition, the supervision of the taking of coal-tar product samples as provided for in section 14.5 of the regulations is considered to be a service which in accordance with the sense of the Congress as expressed in section 501 of the Independent Offices Appropriation Act, 1952 (5 U.S.C. 140), should be self-sustaining.

Notice of the proposed amendment of §§ 8.5 and 14.5(a) of the Customs Regulations to include in § 8.5(b) certain transshipments, etc. of merchandise was published in the FEDERAL REGISTER on November 8, 1958 (23 F.R. 8728), pursuant to section 4 of the Administrative Procedure Act (5 U.S.C. 1003).

Consideration of the views and inquiries received relating to the proposed amendments indicate a necessity for clarifying when the party in interest shall reimburse the Government for the services and expenses of a customs officer supervising transshipments of merchandise moving in bond.

Accordingly, the Customs Regulations are hereby amended as follows:

1. Section 8.5 is amended as follows:
a. Paragraph (a) is amended by deleting "Except as provided for in § 14.5 (a) of this chapter or".

b. Paragraph (b) is amended by inserting after the first sentence the following new sentence: "Under the same conditions, transshipment of such merchandise involving the breaking of customs Tyden seals by or under the immediate supervision of a customs officer at a place other than the port of destination or departure from the United States may be permitted."

and by substituting in the second sentence, "above" for "in the preceding sentence".

c. The following is added at the end of paragraph (b): "An application to examine merchandise, whether or not covered by an entry or withdrawal for transportation in bond or for exportation, may be granted under the conditions set forth in subparagraphs (2), (4), and (5) of this paragraph when (i) an importer has been unable to obtain the necessary documents or information to

make the desired entry and such examination is required to obtain information for the preparation of a pro forma invoice to be used in making the entry, or (ii) examination of perishable merchandise is desired solely for the purpose of determining its condition. An application to sample coal-tar products (see § 14.5(a) of this chapter) before their entry under some form of an entry for consumption or warehouse may also be granted under the conditions of subparagraphs (2), (4), and (5) of this paragraph. The provisions of this paragraph are applicable to quota merchandise of a kind which may neither be entered for warehouse nor for consumption because of the fulfillment of the quota."

(R.S. 161, as amended, 251, sec. 624, 46 Stat. 759; 5 U.S.C. 22, 19 U.S.C. 66, 1624)

2. Section 14.5(a) is amended by inserting the following at the beginning of the sentence preceding the word "Prior": "Subject to the conditions of § 8.5(b) of this chapter,".

(R.S. 161, as amended, 251, sec. 624, 46 Stat. 759; 5 U.S.C. 22, 19 U.S.C. 66, 1624)

The amendments set forth above shall become effective 30 days after the date of publication in the FEDERAL REGISTER.

[SEAL] LAWTON M. KING,
Acting Commissioner of Customs.

Approved: March 30, 1959.

A. GILMORE FLUES,
Acting Secretary of the Treasury.

[F.R. Doc. 59-2835; Filed, Apr. 3, 1959;
8:47 a.m.]

Title 26—INTERNAL REVENUE, 1954

Chapter I—Internal Revenue Service, Department of the Treasury

SUBCHAPTER D—MISCELLANEOUS EXCISE TAXES

[T.D. 6370]

PART 44—TAXES ON WAGERING; EFFECTIVE JANUARY 1, 1955

On January 8, 1959, notice of proposed rule making regarding the regulations under chapter 35, relating to the taxes on wagering, and certain other provisions of the Internal Revenue Code of 1954, as amended, was published in the FEDERAL REGISTER (24 F.R. 206). After consideration of all such relevant matter as was presented by interested persons regarding the rules proposed, the regulations as so published are hereby adopted, subject to the changes set forth below.

PARAGRAPH 1. Paragraph (c) of § 44.0-1 is revised by deleting from the second sentence the words "by distinguished" and substituting in lieu thereof the words "be distinguished".

PAR. 2. Paragraph (b)(2)(iii) of § 44.4401-1 is deleted and there is inserted in lieu thereof a new subdivision (iii).

PAR. 3. The first sentence of paragraph (a)(2) of § 44.4401-2 is revised by in-

serting after the words "during the period" the words "in which".

PAR. 4. Paragraphs (b) and (c) of § 44.4905-2 are revised by deleting "§ 44.6806-1" and inserting in lieu thereof "§ 44.6806(c)-1".

PAR. 5. Paragraph (a)(3) of § 44.6001-1 is revised by deleting "§ 44.6011-1" and inserting in lieu thereof "§ 44.6011(a)-1".

PAR. 6. Paragraph (a) of § 44.6806(c)-1 is revised by deleting "§ 44.7273(b)-1" and inserting in lieu thereof "§ 44.7273(b)".

[SEAL]

CHARLES I. FOX,
Acting Commissioner of
Internal Revenue.

Approved: March 31, 1959.

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

The regulations as adopted under chapter 35 and certain other provisions of the Internal Revenue Code of 1954, as amended, effective January 1, 1955, are as follows:

Subpart A—Introduction

Sec.

- 44.0-1 Introduction.
- 44.0-2 General definitions and use of terms.
- 44.0-3 Scope of regulations.
- 44.0-4 Extent to which the regulations in this part supersede prior regulations.

Subpart B—Tax on Wagers

- 44.4401 Statutory provisions; imposition of tax.
- 44.4401-1 Imposition of tax.
- 44.4401-2 Person liable for tax.
- 44.4401-3 When tax attaches.
- 44.4402 Statutory provisions; exemptions.
- 44.4402-1 Exemptions.
- 44.4403 Statutory provisions; record requirements.
- 44.4403-1 Daily record.
- 44.4404 Statutory provisions; territorial extent.
- 44.4404-1 Territorial extent.
- 44.4405 Statutory provisions; cross references.

Subpart C—Occupational Tax

- 44.4411 Statutory provisions; imposition of tax.
- 44.4411-1 Imposition of tax.
- 44.4412 Statutory provisions; registration.
- 44.4412-1 Registration.
- 44.4413 Statutory provisions; certain provisions made applicable.
- 44.4413-1 Certain provision made applicable.
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Subpart D—Miscellaneous and General Provisions Applicable to Taxes on Wagering

MISCELLANEOUS PROVISIONS

- 44.4421 Statutory provisions, definitions.
- 44.4421-1 Definitions.
- 44.4422 Statutory provisions; applicability of Federal and State laws.
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GENERAL PROVISIONS RELATING TO OCCUPATIONAL TAXES

- 44.4901 Statutory provisions; payment of tax.
- 44.4901-1 Payment of special tax.
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- 44.4902-1 Partnership liability.
- 44.4904 Statutory provisions; liability in case of different businesses of same ownership and location.

Sec.

- 44.4905 Statutory provisions; liability in case of death or change of location.
 44.4905-1 Change of ownership.
 44.4905-2 Change of address.
 44.4905-3 Liability for failure to register change or removal.
 44.4906 Statutory provisions; application of State laws.
 44.4906-1 Cross reference.

Subpart E—Administrative Provisions of Special Application to Taxes on Wagering

- 44.6001 Statutory provisions; notice or regulations requiring records, statements, and special returns.
 44.6001-1 Record requirements.
 44.6011 (a) Statutory provisions; general requirement of return, statement, or list; general rule.
 44.6011 (a)-1 Returns.
 44.6071 Statutory provisions; time for filing returns and other documents.
 44.6071-1 Time for filing returns.
 44.6091 Statutory provisions; place for filing returns or other documents.
 44.6091-1 Place for filing returns.
 44.6151 Statutory provisions; time and place for paying tax shown on returns; general rule.
 44.6151-1 Time and place for paying taxes.
 44.6419 Statutory provisions; credit or refund of wagering tax.
 44.6419-1 Credit or refund generally.
 44.6419-2 Credit or refund on wagers laid off by taxpayer.
 44.6806 (c) Statutory provisions; posting occupational tax stamps; occupational wagering tax.
 44.6806 (c)-1 Special tax stamp to be posted.
 44.7262 Statutory provisions; violation of occupational tax laws relating to wagering; failure to pay special tax.
 44.7262-1 Failure to pay special tax.
 44.7272 Statutory provisions; penalty for failure to register.
 44.7273 (b) Statutory provisions; penalties for offenses relating to special taxes; special wagering tax.
 44.7701 Statutory provisions; definitions.
 44.7805 Statutory provisions; rules and regulations.

AUTHORITY: §§ 44.0-1 to 44.7805, incl., issued under sec. 7805, I.R.C. 1954; 68A Stat. 917; 26 U.S.C. 7805.

Subpart A—Introduction

§ 44.0-1 Introduction.

(a) *In general.* The regulations in this part are designated "Wagering Tax Regulations." The regulations relate to the taxes imposed by chapter 35 of the Internal Revenue Code of 1954, as amended, to certain general provisions of chapter 40 of such Code, and to certain related administrative provisions of subtitle F of such Code. Chapter 35 imposes an excise tax on wagers and a special tax to be paid by each person liable for the tax imposed on wagers and by each person engaged in receiving wagers for or on behalf of any person liable for the tax imposed on wagers. References in these regulations to the "Internal Revenue Code" or the "Code" are references to the Internal Revenue Code of 1954, as amended, unless otherwise indicated. References to a section or other provision of law are references to a section or other provision of the Internal Revenue Code, as amended, unless otherwise indicated.

(b) *Division of regulations.* The regulations in this part are divided into five

subparts. Subpart A contains provisions relating to the arrangement and numbering of the sections of the regulations in this part, general definitions and use of terms, scope of the regulations, and the extent to which the regulations in this part supersede prior regulations relating to the taxes imposed by chapter 35 of the Internal Revenue Code. Subpart B relates to the tax on wagers. Subpart C relates to the special tax. Subpart D relates to certain miscellaneous and general provisions having application to taxes imposed by chapter 35. Subpart E relates to selected provisions of subtitle F of the Code (Procedure and Administration) which have special application to the taxes imposed by chapter 35 of the Code.

(c) *Arrangement and numbering.* Each section of the regulations in Subparts B, C, D, and E of this part is preceded by the section, subsection, or paragraph of the Internal Revenue Code which it interprets. The section of the regulations can readily be distinguished from sections of the Code since—

(1) The sections of the regulations are printed in larger type;

(2) The sections of the regulations are preceded by a section symbol and the part number, arabic numeral 44, followed by a decimal point (§ 44.); and

(3) The sections of the Code are preceded by "Sec."

Each section of the regulations setting forth law or regulations is designated by a number composed of the part number followed by a decimal point (44.) and the number of the corresponding provision of the Internal Revenue Code of 1954. In the case of a section setting forth regulations, this designation is followed by a hyphen (-) and a number identifying such section.

§ 44.0-2 General definitions and use of terms.

As used in the regulations in this part, unless otherwise expressly indicated—

(a) The terms defined in the provisions of law contained in the regulations in this part shall have the meanings so assigned to them.

(b) The Internal Revenue Code of 1954 means the Act approved August 16, 1954 (68A Stat.), entitled "An Act To revise the internal revenue laws of the United States", as amended.

(c) District director means district director of internal revenue.

(d) The cross references in the regulations in this part to other portions of the regulations, when the word "see" is used, are made only for convenience and shall be given no legal effect.

§ 44.0-3 Scope of regulations.

The regulations in this part apply to wagering activity on and after January 1, 1955.

§ 44.0-4 Extent to which the regulations in this part supersede prior regulations.

The regulations in this part, with respect to the subject matter within the scope thereof, supersede Regulations 132, 26 CFR (1939) Part 325.

Subpart B—Tax on Wagers

§ 44.4401 Statutory provisions; imposition of tax.

Sec. 4401 *Imposition of tax*—(a) *Wagers.* There shall be imposed on wagers, as defined in section 4421, an excise tax equal to 10 percent of the amount thereof.

(b) *Amount of wager.* In determining the amount of any wager for the purposes of this subchapter, all charges incident to the placing of such wager shall be included; except that if the taxpayer establishes, in accordance with regulations prescribed by the Secretary or his delegate, that an amount equal to the tax imposed by this subchapter has been collected as a separate charge from the person placing such wager, the amount so collected shall be excluded.

(c) *Persons liable for tax.* Each person who is engaged in the business of accepting wagers shall be liable for and shall pay the tax under this subchapter on all wagers placed with him. Each person who conducts any wagering pool or lottery shall be liable for and shall pay the tax under this subchapter on all wagers placed in such pool or lottery. Any person required to register under section 4412 who receives wagers for or on behalf of another person without having registered under section 4412 the name and place of residence of such other person shall be liable for and shall pay the tax under this subchapter on all such wagers received by him.

[The last sentence of sec. 4401 (c) was added by sec. 151 of the Excise Tax Technical Changes Act 1958 (72 Stat. 1305) and is applicable only to wagers received after September 2, 1958.]

§ 44.4401-1 Imposition of tax.

(a) *In general.* Section 4401 imposes a tax on all wagers, as defined in section 4421. See §§ 44.4421 and 44.4421-1 for definition of the term "wager".

(b) *Rate of tax; amount of wager*—

(1) *Rate of tax.* The tax is imposed at the rate of 10 percent of the amount of any taxable wager.

(2) *Amount of wager.* (i) The amount of the wager is the amount risked by the bettor, including any charge or fee incident to the placing of the wager as provided in subdivision (iv) of this subparagraph, rather than the amount which he stands to win. Thus, if a bettor bets \$5 against a bookmaker's \$7 with respect to the outcome of a prize fight, the amount of the wager subject to tax is \$5.

(ii) In the case of a "parlay" wager (i.e., a single wager made by a bettor on the outcome of a series of events, usually horse races), the amount of the taxable wager is the amount initially wagered by the bettor irrespective of whether the parlay is successful. In the case of an "if" wager, the amount of the taxable wager is the total of all amounts wagered on each selection of the bettor. For example, A makes a \$10 wager on horse R with the understanding that if horse R wins, \$5 is to be wagered on horse S and \$5 on horse T. If horse R wins, the taxable wager is \$20. If horse R loses, the taxable wager is \$10. In determining the amount of a taxable wager involving the features of, or a combination of, "parlay" and "if" bets, such as wagers sometimes referred to as a "whipsaw" or an "if and reverse" bet, the rules set forth above relating to

"parlay" and "if" bets are to be followed. For example, assume B wagers \$10 on horse R with the understanding that if horse R wins, \$5 is to be placed as a parlay wager on horses S and T. In such a case, if horse R loses, the taxable wager is \$10; if horse R wins, there are two taxable wagers amounting in the aggregate to \$15.

(iii) In the case of punchboards with prizes of merchandise, cash, or free plays listed thereon, the amount of the taxable wager is the amount risked by the bettor for all chances taken by him, including the chances taken by the bettor in lieu of the acceptance of an equivalent amount in cash or merchandise.

(iv) In determining the amount of any wager subject to tax there shall be included any charge or fee incident to the placing of the wager. For example, in the case of a wager with respect to a horse race, any amount paid to a bookmaker for the purpose of guaranteeing the bettor a pay-off based on actual track odds is to be included as a part of the wager. Similarly, in the case of a lottery, any amount paid to the operator thereof by the bettor for the privilege of making a contribution to the pool or bank is also to be included in the amount of the wager. However, the amount of the wager subject to tax shall not include the amount of the tax where it is established by actual records of the taxpayer that such amount of tax was collected from the bettor as a separate charge.

§ 44.4401-2 Person liable for tax.

(a) *In general.* (1) Every person engaged in the business of accepting wagers with respect to a sports event or a contest is liable for the tax on any such wager accepted by him. Every person who operates a wagering pool or lottery conducted for profit is liable for the tax with respect to any wager or contribution placed in such pool or lottery. To be liable for the tax, it is not necessary that the person engaged in the business of accepting wagers or operating a wagering pool or lottery physically receive the wager or contribution. Any wager or contribution received by an agent or employee on behalf of such person shall be considered to have been accepted by and placed with such person.

(2) Any person required to register under section 4412 by reason of having received wagers for or on behalf of another person, but who fails to register the name and place of residence of such other person (hereinafter in this subparagraph referred to as principal), shall be liable for the tax on all wagers received by him during the period in which he has failed to so register the name and place of residence of such principal. Subsequent compliance with section 4412 by the person receiving wagers for another does not relieve him of his liability and duty to pay such tax, nor will the fact that such person incurs liability with respect to the tax on such wagers, relieve his principal of liability for the tax imposed under section 4401 with respect to such wagers. Accordingly, both the person receiving the wagers and his principal shall be liable for the tax on such wagers until the tax is paid. Payment of

the tax on such wagers shall not relieve the person receiving wagers of any penalty for failure to register as required by section 4412. This subparagraph has application only to wagers received after September 2, 1958.

(b) *In business of accepting wagers.* A person is engaged in the business of accepting wagers if he makes it a practice to accept wagers with respect to which he assumes the risk of profit or loss depending upon the outcome of the event or the contest with respect to which the wager is accepted. It is not intended that to be engaged in the business of accepting wagers a person must be either so engaged to the exclusion of all other activities or even primarily so engaged. Thus, for example, an individual may be primarily engaged in business as a salesman, and also for the purpose of the tax be engaged in the business of accepting wagers.

(c) *Lay-offs.* If a person engaged in the business of accepting wagers or conducting a lottery or betting pool for profits lays off all or part of the wagers placed with him with another person engaged in the business of accepting wagers or conducting a betting pool or lottery for profit, he shall, notwithstanding such lay-off, be liable for the tax on the wagers or contributions initially accepted by him. See § 44.6419-2 for credit and refund provisions applicable with respect to laid-off wagers.

§ 44.4401-3 When tax attaches.

The tax attaches when (a) a person engaged in the business of accepting wagers with respect to a sports event or a contest, or (b) a person who operates a wagering pool or lottery for profit, accepts a wager or contribution from a bettor. In the case of a wager on credit, the tax attaches whether or not the amount of the wager is actually collected from the bettor. However, if an amount equivalent to the amount of the wager is paid to the bettor prior to the close of the calendar month in which such wager was accepted, either because of the cancellation of the event upon which the wager was placed, or because the wager was cancelled or rescinded by mutual agreement, the wager need not be reported on the taxpayer's return for such month. Where such cancellation or rescission takes place in a month subsequent to the month in which the wager was accepted, credit or refund of the tax paid with respect to such wager may be made subject to the provisions of § 44.6419-1.

§ 44.4402 Statutory provisions; exemptions.

Sec. 4402. *Exemptions.* No tax shall be imposed by this subchapter—

(1) *Parimutuels.* On any wager placed with, or on any wager placed in a wagering pool conducted by, a parimutuel wagering enterprise licensed under State law, and

(2) *Coin-operated devices.* On any wager placed in a coin-operated device with respect to which an occupational tax is imposed by section 4461, or on any amount paid, in lieu of inserting a coin, token, or similar object, to operate a device described in section 4462 (a) (2) (B), if an occupational tax is imposed with respect to such device by section 4461.

[Sec. 4402 as amended by sec. 152 (b), Excise Tax Technical Changes Act, 1958 (72 Stat. 1305), which added to par. (2) material following "Imposed by section 4461". Effective January 1, 1959.]

§ 44.4402-1 Exemptions.

(a) *Parimutuel wagering enterprise.* Section 4402 provides that no tax shall be imposed by section 4401 on any wager placed with, or on any wager placed in a wagering pool conducted by, a parimutuel wagering enterprise licensed under State law.

(b) *Wagering machines.* (1) *Coin-operated machines.* Section 4402 provides that no tax shall be imposed by section 4401 on any wager placed in a coin-operated device, such as a slot machine, claw machine, pinball machine, etc., with respect to which an occupational tax is imposed by section 4461.

(2) *Non-coin-operated machines.* Section 4402 provides that no tax shall be imposed by section 4401 on any amount paid, in lieu of inserting a coin, token, or similar object, to operate a device described in section 4462 (a) (2) (B) (devices similar to the devices referred to in subparagraph (1) of this paragraph but which are operated without the insertion of a coin, token, or similar object) if an occupational tax is imposed with respect to such device by section 4461. The provisions of this subparagraph apply only with respect to amounts paid on or after January 1, 1959.

§ 44.4403 Statutory provisions; record requirements.

Sec. 4403. *Record requirements.* Each person liable for tax under this subchapter shall keep a daily record showing the gross amount of all wagers on which he is so liable, in addition to all other records required pursuant to section 6001 (a) [6001].

§ 44.4403-1 Daily record.

Every person liable for tax under section 4401 shall keep such records as will clearly show as to each day's operations:

(a) The gross amount of all wagers accepted;

(b) The gross amount of each class or type of wager accepted on each separate event, contest, or other wagering medium. For example, in the case of wagers accepted on a horse race, the daily record shall show separately the gross amount of each class or type of wagers (straight bets, parlays, "if" bets, etc.) accepted on each horse in the race. Similarly, in the case of the numbers game, the daily record shall show the gross amount of each class or type of wager accepted on each number.

For additional provisions relating to records, see §§ 44.6001 and 44.6001-1.

§ 44.4404 Statutory provisions; territorial extent.

Sec. 4404. *Territorial extent.* The tax imposed by this subchapter shall apply only to wagers

(1) Accepted in the United States, or

(2) Placed by a person who is in the United States

(A) With a person who is a citizen or resident of the United States, or

(B) In a wagering pool or lottery conducted by a person who is a citizen or resident of the United States.

§ 44.4404-1 Territorial extent.

(a) *In general.* The tax imposed by section 4401 applies to wagers (1) accepted in the United States, or (2) placed by a person who is in the United States (i) with a person who is a citizen or resident of the United States, or (ii) in a wagering pool or lottery conducted by a person who is a citizen or resident of the United States. All wagers made within the United States are taxable irrespective of the citizenship or place of residence of the parties to the wager. Thus, the tax applies to wagers placed within the United States, even though the person for whom or on whose behalf the wagers are received is located in a foreign country and is not a citizen or resident of the United States. Likewise, a wager accepted outside the United States by a citizen or resident of the United States is taxable if the person making such wager is within the United States at the time the wager is made.

(b) *Examples.* The following examples illustrate the application of paragraph (a) of this section:

Example (1). A syndicate which maintains its headquarters in a foreign country has representatives in the United States who receive wagers in the United States for or on behalf of such syndicate. For the purposes of section 4404, such wagers are considered as accepted within the United States, the syndicate is considered to be in the business of accepting wagers within the United States, and such wagers are subject to the tax. This is true regardless of the nationality or residence of the members of the syndicate.

Example (2). A Canadian citizen employed in Detroit, Michigan, telephones a horse race bet to a bookmaker who is a United States citizen with his place of business located in Windsor, Canada. The wager is taxable since it is made by a person within the United States with a person who is a United States citizen.

Example (3). A United States citizen while visiting Tijuana, Mexico, makes a wager on the outcome of a horse race with a bookmaker who is also a United States citizen located and doing business in Tijuana. The wager is not taxable since both parties to the wager, though United States citizens, were outside the United States at the time the wager was made.

§ 44.4405 Statutory provisions; cross references.

Sec. 4405. *Cross references.* For penalties and other administrative provisions applicable to this subchapter, see sections 4421 to 4423, inclusive; and subtitle F.

Subpart C—Occupational Tax**§ 44.4411 Statutory provisions; imposition of tax.**

Sec. 4411. *Imposition of tax.* There shall be imposed a special tax of \$50 per year to be paid by each person who is liable for tax under section 4401 or who is engaged in receiving wagers for or on behalf of any person so liable.

§ 44.4411-1 Imposition of tax.

(a) *In general.* A special tax of \$50 per year is required to be paid by each person:

- (1) Who is liable for the tax imposed by section 4401, or
- (2) Who is engaged in receiving wagers for or on behalf of any person

who is liable for the tax imposed by section 4401.

(b) *Examples.* The application of paragraph (a) of this section may be illustrated by the following examples:

Example (1). A, who is engaged in the business of accepting horse race bets, employs ten persons to receive on his behalf wagers which are transmitted by telephone. A also employs a secretary and a bookkeeper. A and each of the ten persons who receives wagers by telephone on behalf of A are liable for the special tax. The secretary and bookkeeper are not liable for the special tax unless they also receive wagers for A.

Example (2). B operates a numbers game and has an arrangement with ten persons, who are employed in various capacities, such as bootblacks, elevator operators, news dealers, etc., to receive wagers from the public on his behalf. B also employs C to collect from the ten persons referred to, the wagers received by them on B's behalf and to deliver such wagers to B. C performs no other services for B. B and the ten persons who receive wagers on his behalf are liable for the special tax. C is not liable for the special tax since he is not engaged in receiving wagers for B.

(c) *Cross references.* For provisions relating to the payment of the special tax (computation, manner of payment, etc.), see Subpart D of this part.

§ 44.4412 Statutory provisions; registration.

Sec. 4412. *Registration.*—(a) *Requirement.* Each person required to pay a special tax under this subchapter shall register with the official in charge of the internal revenue district—

- (1) His name and place of residence;
- (2) If he is liable for tax under subchapter A, each place of business where the activity which makes him so liable is carried on, and the name and place of residence of each person who is engaged in receiving wagers for him or on his behalf; and

(3) If he is engaged in receiving wagers for or on behalf of any person liable for tax under subchapter A, the name and place of residence of each such person.

(b) *Firm or company.* Where subsection (a) requires the name and place of residence of a firm or company to be registered, the names and places of residence of the several persons constituting the firm or company shall be registered.

(c) *Supplemental information.* In accordance with regulations prescribed by the Secretary, he or his delegate may require from time to time such supplemental information from any person required to register under this section as may be needful to the enforcement of this chapter.

§ 44.4412-1 Registration.

(a) *In general.* Every person required to pay the special tax imposed by section 4411 shall register and file a return on Form 11-C. For provisions relating to the general requirement for filing a return, see § 44.6011 (a)-1.

(b) *Information to be reported on Form 11-C.* (1) Every person required to make a return on Form 11-C shall report thereon his full name and place of residence. A person doing business under an alias, style, or trade name shall give his true name, followed by his alias, style, or trade name. In the case of a partnership, association, firm, or company, other than a corporation, the style or trade name shall be given, also the true name of each member and his place

of residence. In the case of a corporation, the true name and title of each officer and his place of residence shall be shown.

(2) Each person engaged in the business of accepting wagers on his own account shall report on Form 11-C the name and address of each place where such business will be conducted and the name, address, and number appearing on the special (occupational) stamp of each agent or employee who may receive wagers on his behalf. Thereafter, a return shall be filed on Form 11-C, marked "Supplemental", each time an additional employee or agent is engaged to receive wagers. Such supplemental return shall be filed not later than 10 days after the date such additional employee or agent is engaged to receive wagers and shall show the name, address, and number appearing on the special (occupational) stamp of each such agent or employee. As to a change of address, see § 44.4905-2.

(3) Each agent or employee who receives wagers for or on behalf of a person engaged in the business of accepting wagers on his own account shall report on Form 11-C the name and residence address of each person (i. e., individual, partnership, corporation, etc.) on whose behalf wagers are to be received. Thereafter, the agent or employee shall file a return on Form 11-C, marked "Supplemental", each time he is engaged or employed to receive wagers for a person or persons other than the person or persons previously reported on Form 11-C. Such supplemental return shall be filed not later than 10 days after the date he is engaged to receive wagers and shall show the name, business address, or, if none, the residence address of the person or persons by whom he is engaged to receive wagers. As to a change of address, see § 44.4905-2.

(c) *Time and place for filing Form 11-C.* For provisions relating to the time for filing Form 11-C (other than Form 11-C marked "Supplemental"), see §§ 44.6071 and 44.6071-1. For provisions relating to the place for filing Form 11-C, see §§ 44.6091 and 44.6091-1.

§ 44.4413 Statutory provisions; certain provisions made applicable.

Sec. 4413. *Certain provisions made applicable.* Sections 4901, 4902, 4904, 4905, and 4906 shall extend to and apply to the special tax imposed by this subchapter and to the persons upon whom it is imposed, and for that purpose any activity which makes a person liable for special tax under this subchapter shall be considered to be a business or occupation referred to in such sections. No other provision of sections 4901 to 4907, inclusive, shall so extend or apply.

§ 44.4413-1 Certain provisions made applicable.

For regulations under sections 4901, 4902, 4904, 4905, and 4906, as extended and made applicable to the special tax imposed by section 4411 and to the persons upon whom such tax is imposed, see Subpart D of this part.

§ 44.4414 Statutory provisions; cross references.

Sec. 4414. *Cross references.* For penalties and other general and administrative provisions applicable to this subchapter, see

sections 4421 to 4423, inclusive; and subtitle F.

Subpart D—Miscellaneous and General Provisions Applicable to Taxes on Wagering

MISCELLANEOUS PROVISIONS

§ 44.4421 Statutory provisions; definitions.

Sec. 4421. *Definitions.* For purposes of this chapter—

(1) *Wager.* The term "wager" means—
(A) Any wager with respect to a sports event or a contest placed with a person engaged in the business of accepting such wagers,

(B) Any wager placed in a wagering pool with respect to a sports event or a contest, if such pool is conducted for profit, and

(C) Any wager placed in a lottery conducted for profit.

(2) *Lottery.* The term "lottery" includes the numbers game, policy, and similar types of wagering. The term does not include—

(A) Any game of a type in which usually

(i) The wagers are placed,

(ii) The winners are determined, and

(iii) The distribution of prizes or other property is made, in the presence of all persons placing wagers in such game, and

(B) Any drawing conducted by an organization exempt from tax under sections 501 and 521, if no part of the net proceeds derived from such drawing inures to the benefit of any private shareholder or individual.

§ 44.4421-1 Definitions.

(a) *Wager.* The term "wager" means—

(1) Any wager placed with a person engaged in the business of accepting wagers upon the outcome of a sports event or a contest;

(2) Any wager placed in a wagering pool with respect to a sports event or a contest, if such pool is conducted for profit; and

(3) Any wager placed in a lottery conducted for profit.

(b) *Lottery.*—(1) *In general.* The term "lottery" includes the numbers game, policy, and similar types of wagering.

In general, a lottery conducted for profit includes any scheme or method for the distribution of prizes among persons who have paid or promised a consideration for a chance to win such prizes, usually as determined by the numbers or symbols on tickets as drawn from a lottery wheel or other receptacle, or by the outcome of an event: *Provided*, Such lottery is conducted for profit. The term also includes enterprises commonly known as "policy" or "numbers" and similar types of wagering where the player selects a number, or a combination of numbers, and pays or agrees to pay a certain amount in consideration of which the operator of the lottery, policy, or numbers game agrees to pay a prize or fixed sum of money if the selected number or combination of numbers appear or are published in a manner understood by the parties. For example, the winning number or combination of numbers may appear or be published as a series of numbers in the payoff prices of a series of horse races at a certain race track, or in the United States Treasury balance reports, or the reports of a stock or commodity exchange. This description is not intended

to be restrictive; hence, the substitution of letters or other symbols for numbers, or a different arrangement for determining the winning number or combination of numbers, does not alter the fundamental nature of a game which otherwise would be considered a lottery. The operation of a punch board or a similar gaming device for profit is also considered to be the operation of a lottery.

(2) *Certain games excluded.*—(i) *Cards, dice, etc.* Section 4421 specifically excludes from the term "lottery" any game of a type in which usually (a) the wagers are placed, (b) the winners are determined, and (c) the distribution of prizes or other property is made, in the presence of all persons placing wagers in such game. Thus, for example, no tax would be payable with respect to wagers made in a bingo or keno game since such a game is usually conducted under circumstances in which the wagers are placed, the winners are determined, and the distribution of prizes is made in the presence of all persons participating in the game. For the same reason, no tax would apply in the case of card games, dice games, or games involving wheels of chance, such as roulette wheels and gambling wheels of a type used at carnivals and public fairs.

(ii) *Drawings conducted by an organization exempt from tax under section 501 or 521.* Section 4421 specifically excludes from the term "lottery" any drawing conducted by an organization exempt from tax under section 501 or 521 if no part of the net proceeds derived from such drawing inures to the benefit of any private shareholder or individual. For provisions relating to exemption from income tax under section 501 or 521, see the Income Tax Regulations (Part 1 of this chapter).

(c) *Other terms used.*—(1) *Wagering pool.* A wagering pool conducted for profit includes any scheme or method for the distribution of prizes to one or more winning bettors based upon the outcome of a sports event or a contest, or a combination or series of such events or contests, provided such wagering pool is managed and conducted for the purpose of making a profit.

(2) *Sports event.* A sports event includes every type of sports event, whether amateur, scholastic, or professional, such as horse racing, auto racing, dog racing, boxing and wrestling matches and exhibitions, baseball, football, and basketball games, tennis and golf matches, track meets, etc.

(3) *Contest.* A contest includes any type of contest involving speed, skill, endurance, popularity, politics, strength, appearances, etc., such as a general or primary election, the outcome of a nominating convention, a dance marathon, a log-rolling, wood-chopping, weight-lifting, corn-husking, beauty contest, etc.

(4) *Conducted for profit.* A wagering pool or lottery may be conducted for profit even though a direct profit will not inure from the operation thereof. A wagering pool or lottery operated with the expectancy of a profit in the form of increased sales, increased attendance,

or other indirect benefits is conducted for profit for purposes of the wagering tax.

§ 44.4422 Statutory provisions; applicability of Federal and State laws.

Sec. 4422. *Applicability of Federal and State laws.* The payment of any tax imposed by this chapter with respect to any activity shall not exempt any person from any penalty provided by a law of the United States or of any State for engaging in the same activity, nor shall the payment of any such tax prohibit any State from placing a tax on the same activity for State or other purposes.

§ 44.4422-1 Doing business in violation of Federal or State law.

Payment of any special tax within the scope of the regulations in this part in nowise authorizes the carrying on of any business in violation of a law of the United States or the law of any State. The special tax stamp is not a license or permit and affords no protection from prosecution for violation of any Federal or State law. See also § 44.4906.

§ 44.4423 Statutory provisions; inspection of books.

Sec. 4423. *Inspection of books.* Notwithstanding section 7605 (b), the books of account of any person liable for tax under this chapter may be examined and inspected as frequently as may be needful to the enforcement of this chapter.

GENERAL PROVISIONS RELATING TO OCCUPATIONAL TAXES

§ 44.4901 Statutory provisions; payment of tax.

Sec. 4901. *Payment of tax.*—(a) *Condition precedent to carrying on certain business.* No person shall be engaged in or carry on any trade or business subject to the tax imposed by section 4411 (wagering) * * * until he has paid the special tax therefor.

(b) *Computation.* All special taxes shall be imposed as of on the first day of July in each year, or on commencing any trade or business on which such tax is imposed. In the former case the tax shall be reckoned for 1 year, and in the latter case it shall be reckoned proportionately, from the first day of the month in which the liability to a special tax commenced, to and including the 30th day of June following.

(c) *How paid.*—(1) *Stamp.* All special taxes imposed by law shall be paid by stamps denoting the tax.

(2) *Assessment.* For authority of the Secretary or his delegate to make assessments where the special taxes have not been duly paid by stamp at the time and in the manner provided by law, see subtitle F.

§ 44.4901-1 Payment of special tax.

(a) *Condition precedent to carrying on business.* No person shall engage in the business of accepting wagers subject to the tax imposed by section 4401 until he has filed a return on Form 11-C and paid the special tax imposed by section 4411. Likewise, no person shall engage in receiving wagers for or on behalf of any person engaged in the business of accepting wagers until he has filed a return on Form 11-C and paid the special tax imposed by section 4411. For provisions relating to the tax imposed by section 4401 and the special tax imposed by section 4411, see Subparts B and C of this part, respectively.

(b) *Computation of special tax.* (1) Section 4411 imposes a special tax of \$50

per year which is required to be paid by each person who is liable for the tax imposed by section 4401 (tax on wagers) or who is engaged in receiving wagers for or on behalf of any person who is liable for the tax imposed by section 4401. A person engaged both in accepting wagers on his own account and in receiving wagers for or on behalf of some other person is required to purchase but one special tax stamp.

(2) The tax year begins July 1 and ends June 30 of the following calendar year. Persons commencing business between August 1 and June 30 (both dates inclusive) shall pay a proportionate part of the annual tax. "Commencing business" means the initial acceptance by a person of a wager subject to the tax imposed by section 4401 or the initial receiving of a taxable wager by an agent or employee for or on behalf of some other person. Persons in business for only a portion of a month are liable for tax for the full month, i. e., a person first becoming subject to the special tax on, for example, the 20th day of a month, is liable for tax for the entire month.

(c) *Tax payment evidenced by special tax stamp.* (1) Upon receipt of a return on Form 11-C, together with remittance of the full amount of tax due, the district director will issue a special tax stamp as evidence of payment of the special tax.

(2) District directors will distinctly write or print on the stamp before it is delivered or mailed to the taxpayer the following information: (i) The taxpayer's registered name, and (ii) the business or office address of the taxpayer if he has one; if not, the residence address. Special tax stamps will be transmitted by ordinary mail, unless it is requested that they be transmitted by registered mail in which case additional cost to cover registry fee shall be remitted with the return.

(3) District directors and their collection officers are forbidden to issue receipts in lieu of stamps representing the payment of special taxes.

(d) *Cross references.* For provisions relating to registration and information required to be reported on Form 11-C, see § 44.4412-1. For other provisions relating to Form 11-C, see §§ 44.6011 (a)-1 (relating to returns), 44.6071-1 (time for filing returns and other documents), and 44.6091-1 (place for filing returns or other documents).

§ 44.4902 Statutory provisions; liability of partners.

Sec. 4902. Liability of partners. Any number of persons doing business in copartnership at any one place shall be required to pay but one special tax.

§ 44.4902-1 Partnership liability.

Any number of persons doing business in copartnership shall be required to pay but one special tax. The district director may issue a special tax stamp to a copartnership in a firm or trade name, provided the names and addresses of all members of the partnership are disclosed on Form 11-C.

§ 44.4904 Statutory provisions; liability in case of different businesses of same ownership and location.

Sec. 4904. Liability in case of different businesses of same ownership and location. Whenever more than one of the pursuits or occupations described in this subtitle are carried on in the same place by the same person at the same time, except as otherwise provided in this subtitle, the tax shall be paid for each according to the rates severally prescribed.

§ 44.4905 Statutory provisions; liability in case of death or change of location.

Sec. 4905. Liability in case of death or change of location—(a) Requirements. When any person who has paid the special tax for any trade or business dies, his wife or child, or executors or administrators or other legal representatives, may occupy the house or premises, and in like manner carry on, for the residue of the term for which the tax is paid, the same trade or business as the deceased before carried on, in the same house and upon the same premises, without the payment of any additional tax. When any person removes from the house or premises for which any trade or business was taxed to any other place, he may carry on the trade or business specified in the register kept in the office of the official in charge of the internal revenue district at the place to which he removes, without the payment of any additional tax: *Provided*, That all cases of death, change, or removal, as aforesaid, with the name of the successor to any person deceased, or of the person making such change or removal, shall be registered with the Secretary or his delegate, under regulations to be prescribed by the Secretary or his delegate.

(b) *Registration.* (1) For registration in case of wagering, * * *, see sections 4412, * * *.

(2) For other provisions relating to registration, see subtitle F.

§ 44.4905-1 Change of ownership.

(a) *Changes through death.* Whenever any person who has paid the special tax imposed by section 4411 dies, the surviving spouse or child, or executor or administrator, or other legal representative, may carry on such business for the remainder of the term for which such special tax has been paid without any additional payment, subject to the conditions hereinafter stated. If the surviving spouse or child, or executor or administrator, or other legal representative of the deceased taxpayer continues the business, such person shall within 30 days after the date of the death of the taxpayer execute a return on Form 11-C. Such return shall show the name of the deceased taxpayer, together with all other data required to be reported on Form 11-C (see § 44.4412-1), and the stamp issued to such taxpayer shall be submitted with the return for proper notation by the district director.

(b) *Changes from other causes.* A receiver or trustee in bankruptcy may continue the business under the stamp issued to the taxpayer at the place and for the period for which the special tax was paid. An assignee for the benefit of creditors may continue business under his assignor's special tax stamp without incurring additional special tax liability. In such cases the change shall be registered with the district director in a

manner similar to that required by paragraph (a) of this section.

(c) *Changes in firm.* When one or more members of a firm or partnership withdraw, the business may be continued by the remaining partner or partners under the same special tax stamp for the remainder of the period for which the stamp was issued to the old firm. The change shall, however, be registered in the same manner as required in paragraph (a) of this section. If new partners are taken into a firm, the new firm so constituted may not carry on business under the special tax stamp of the old firm. The new firm shall make a return on Form 11-C and pay the special tax imposed by section 4411 reckoned from the first day of the month in which it began business, even though the name of such firm be the same as that of the old. If the members of a partnership, which has paid the special tax, form a corporation to continue the business, a new special tax stamp must be obtained in the name of the corporation.

(d) *Change in corporation.* If a corporation changes its name, no additional tax is due, provided the change in name is registered with the district director in the manner required by paragraph (a) of this section. An increase in the capital stock of a corporation does not create a new special tax liability if the laws of the State under which it is incorporated permit such increase without the formation of a new corporation. A stockholder in a corporation, who after its dissolution continues the business, incurs liability for the special tax imposed by section 4411 unless he already has a special tax stamp obtained in respect of activities conducted as a sole proprietor.

§ 44.4905-2 Change of address.

(a) *Procedure by taxpayer.* Whenever a taxpayer changes his business or residence address to a location other than that specified in his last return on Form 11-C, he shall, within 30 days after the date of such change, register the change with the district director from whom the special tax stamp was purchased by filing a new return, Form 11-C, designated "Supplemental Return", and setting forth the new address and the date of change. The taxpayer's special tax stamp shall accompany the supplemental return for proper notation by the district director. As to liability in case of failure to register a change of address within 30 days, see § 44.4905-3.

(b) *Procedure by district director; removal within district.* When registration of a change of address within the same district is made by a taxpayer in the manner specified in paragraph (a) of this section, the district director, if necessary, will enter on his records the new address and the date of change. If the information disclosed on the supplemental return is such as to require a change on the face of the special tax stamp, the district director will make the proper change and return the stamp to the taxpayer for posting as provided in § 44.6806(c)-1.

(c) *Procedure by district director; removal to another district.* In case of removal of the taxpayer's office or principal place of business (or residence address, if he has no office or principal place of business) to another district, the district director, after noting the transfer on his records, shall transmit the special tax stamp to the district director for the district to which such office or business was removed. The latter will make an entry on his records, as in the case of an original registration in his district, correct the address on the stamp, if necessary, and note also thereon his name, title, date, and district, and then forward the stamp to the taxpayer for posting as provided in § 44.6806(c)-1.

§ 44.4905-3 Liability for failure to register change or removal.

Any person succeeding to and carrying on a business for which the special tax imposed by section 4411 has been paid, and any taxpayer changing his residence address or his place of business, without registering such change as provided in §§ 44.4905-1 and 44.4905-2 shall be liable to an additional tax, and to the penalty prescribed in section 6651 for failure to make a return. (For regulations under section 6651, see the Regulations on Procedure and Administration (Part 301 of this chapter).)

§ 44.4906 Statutory provisions; application of State laws.

Sec. 4906. *Application of State laws.* The payment of any special tax imposed by this subtitle for carrying on any trade or business shall not be held to exempt any person from any penalty or punishment provided by the laws of any State for carrying on the same within such State, or in any manner to authorize the commencement or continuance of such trade or business contrary to the laws of such State, or in places prohibited by municipal law; nor shall the payment of any such tax be held to prohibit any State from placing a duty or tax on the same trade or business, for State or other purposes.

§ 44.4906-1 Cross reference.

For provisions relating to the applicability of Federal and State laws, see §§ 44.4422 and 44.4422-1.

Subpart E—Administrative Provisions of Special Application to the Taxes on Wagering

§ 44.6001 Statutory provisions; notice or regulations requiring records, statements, and special returns.

Sec. 6001. *Notice or regulations requiring records, statements, and special returns.* Every person liable for any tax imposed by this title, or for the collection thereof, shall keep such records, render such statements, make such returns, and comply with such rules and regulations as the Secretary or his delegate may from time to time prescribe. Whenever in the judgment of the Secretary or his delegate it is necessary, he may require any person, by notice served upon such person or by regulations, to make such returns, render such statements, or keep such records, as the Secretary or his delegate deems sufficient to show whether or not such person is liable for tax under this title.

§ 44.6001-1 Record requirements.

(a) *In general.* (1) In addition to all other records required pursuant to § 44.4403-1, every person required to pay

tax under section 4401 shall keep such records as will clearly show as to each day's operation:

(i) Separately, the gross amount of wagers—

(a) Accepted directly by the taxpayer or at any registered place of business of the taxpayer (other than laid-off wagers),

(b) Accepted for his account by agents at any place other than a registered place of business of the taxpayer (other than laid-off wagers), and

(c) Accepted as laid-off wagers from persons subject to the tax on wagers;

(ii) With respect to wagers laid off with others, the name, address, and registration number of each person with whom the laid-off wagers were placed, and the gross amount laid off with each such person, showing separately the gross amount of laid-off wagers with respect to each event, contest, or other wagering medium, as, for example, the gross amount laid off on each horse in a race; and

(iii) The gross amount of tax collected from or charged to bettors as a separate item.

(2) If a taxpayer has any agents or employees receiving wagers on his behalf, he shall maintain a separate record showing the name and address of each agent or employee, the period of employment, and the number of the special tax stamp issued to each such agent or employee.

(3) A duplicate copy of each return required by § 44.6011(a)-1 shall be retained as part of the taxpayer's records.

(b) *Records of agent or employee.* Every person who is engaged in receiving for or on behalf of another person (at any place other than a registered place of business of such other person) wagers of a type subject to the tax imposed by section 4401 shall keep a record showing for each day (1) the gross amount of such wagers received by him, (2) the amount, if any, retained as a commission or as compensation for receiving such wagers, and (3) the amount turned over to the person on whose behalf the wagers were received, and the name and address of such person.

(c) *Record of claimants.* Any person claiming a credit or refund shall keep a complete and detailed record of each overpayment and of each laid-off wager for which credit is taken or refund is claimed, including a copy of the certificate required under paragraph (d) of § 44.6419-2.

(d) *Place for keeping records.* Every person required to pay the tax imposed by section 4401 shall keep or cause to be kept, at his office or principal place of business, or, if he has no office or principal place of business, at his residence or some other convenient or safe location, all such records as are required pursuant to paragraphs (a) and (c) of this section and §§ 44.4403 and 44.4403-1.

(e) *Period for retaining records.* All records required by the regulations in this part shall at all times be available for inspection by internal revenue officers. Records required by paragraph (a) of this section shall be maintained for a period of at least three years from the date the tax became due. Records re-

quired by paragraph (b) of this section shall be maintained for a period of at least three years from the date the wager was received. Records required by paragraph (c) of this section shall be maintained for a period of at least three years from the date any credit is taken or refund is claimed.

§ 44.6011 (a) Statutory provisions; general requirement of return, statement, or list; general rule.

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

§ 44.6011 (a)-1 Returns.

(a) *In general.* Every person required to pay the tax on wagers imposed by section 4401 of the Code shall make for each month, from the daily records required by §§ 44.4403-1 and 44.6001-1, a return on Form 730 in accordance with the instructions and regulations applicable thereto. A return shall be made for each month whether or not liability has been incurred for that month. If the taxpayer ceases operations which make him liable for the tax, the last return shall be marked "Final Return".

(b) *Return on Form 11-C.* Every person required to pay the special tax imposed by section 4411 shall make a return on Form 11-C in accordance with the instructions and regulations applicable thereto.

§ 44.6071 Statutory provisions; time for filing returns and other documents.

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

(b) *Special taxes.* For payment of special taxes before engaging in certain trades and businesses, see section 4901.

§ 44.6071-1 Time for filing return.

(a) *Return on Form 730.* Each return required to be made on Form 730 pursuant to § 44.6011 (a)-1 shall be filed on or before the last day of the first calendar month following the period for which it is made. For provisions relating to the time for filing a return when the prescribed due date falls on Saturday, Sunday, or a legal holiday, see the provisions of the Regulations on Procedure and Administration (Part 301 of this chapter) under section 7503.

(b) *Return on Form 11-C.* (1) The first return required to be made on Form 11-C shall be filed to cover the period beginning with the first day of the calendar month in which a person engages (or expects to engage) in activities which make him liable for the special tax imposed by section 4411 and ending with the following June 30. Thereafter, each return required to be made on Form 11-C shall be filed on or before July 1 to cover a 1-year period (beginning July 1 and

ending June 30 of the following calendar year) during which taxable activity continues.

(2) For additional provisions relating to the return on Form 11-C, see § 44.4412-1 and §§ 44.4901 to 44.4905-3, inclusive.

§ 44.6091 Statutory provisions; place for filing returns or other documents.

SEC. 6091. *Place for filing returns or other documents.*—(a) *General rule.* When not otherwise provided for by this title, the Secretary or his delegate shall by regulations prescribe the place for the filing of any return, declaration, statement, or other document, or copies thereof, required by this title or by regulations.

(b) *Tax returns.* In the case of returns of tax required under authority of part II of this subchapter—

(1) *Individuals.* Returns (other than corporation returns) shall be made to the Secretary or his delegate in the internal revenue district in which is located the legal residence or principal place of business of the person making the return, or, if he has no legal residence or principal place of business in any internal revenue district, then at such place as the Secretary or his delegate may by regulations prescribe.

(2) *Corporations.* Returns of corporations shall be made to the Secretary or his delegate in the internal revenue district in which is located the principal place of business or principal office or agency of the corporation, or, if it has no principal place of business or principal office or agency in any internal revenue district, then at such place as the Secretary or his delegate may by regulations prescribe.

(4) *Exceptional cases.* Notwithstanding paragraph (1), (2), or (3) of this subsection, the Secretary or his delegate may permit a return to be filed in any internal revenue district, and may require the return of any officer or employee of the Treasury Department to be filed in any internal revenue district selected by the Secretary or his delegate.

§ 44.6091-1 Place for filing returns.

(a) *In general.* A return on Form 730 or Form 11-C shall be filed with the district director of internal revenue for the district in which is located the legal residence or principal place of business of the person making the return. If such person has no legal residence or principal place of business in any internal revenue district, the return shall be filed with the District Director at Baltimore, Maryland, except as provided in paragraph (b) of this section.

(b) *Returns of individuals outside the United States.* The returns on Form 730 and Form 11-C of individuals (whether citizens of the United States, citizens of possessions of the United States, or aliens) outside the United States having no legal residence or principal place of business in any internal revenue district shall be filed with the Director, International Operations Division, Internal Revenue Service, at Washington 25, D. C.

§ 44.6151 Statutory provisions; time and place for paying tax shown on returns; general rule.

SEC. 6151. *Time and place for paying tax shown on returns.*—(a) *General rule.* Except as otherwise provided in this section, when a return of tax is required under this title or regulations, the person required to make such return shall, without assessment or notice and demand from the Secretary or his

delegate, pay such tax to the principal internal revenue officer for the internal revenue district in which the return is required to be filed, and shall pay such tax at the time and place fixed for filing the return (determined without regard to any extension of time for filing the return).

(b) *Exceptions.*— * * *

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

§ 44.6151-1 Time and place for paying taxes.

The taxes imposed by sections 4401 and 4411 shall, without assessment or notice and demand, be paid to the internal revenue officer with whom the returns are required to be filed at the time fixed for filing the returns. For provisions relating to the time for filing returns, see §§ 44.6071 and 44.6071-1. For provisions relating to the place for filing returns, see §§ 44.6091 and 44.6091-1.

§ 44.6419 Statutory provisions; credit or refund of wagering tax.

SEC. 6419. *Excise tax on wagering.*—(a) *Credit or refund generally.* No overpayment of tax imposed by chapter 35 shall be credited or refunded (otherwise than under subsection (b)), in pursuance of a court decision or otherwise, unless the person who paid the tax establishes, in accordance with regulations prescribed by the Secretary or his delegate, (1) that he has not collected (whether as a separate charge or otherwise) the amount of the tax from the person who placed the wager on which the tax was imposed, or (2) that he has repaid the amount of the tax to the person who placed such wager, or unless he files with the Secretary or his delegate written consent of the person who placed such wager to the allowance of the credit or the making of the refund. In the case of any laid-off wager, no overpayment of tax imposed by chapter 35 shall be so credited or refunded to the person with whom such laid-off wager was placed unless he establishes, in accordance with regulations prescribed by the Secretary or his delegate, that the provisions of the preceding sentence have been complied with both with respect to the person who placed the laid-off wager with him and with respect to the person who placed the original wager.

(b) *Credit or refund on wagers laid-off by taxpayer.* Where any taxpayer lays off part or all of a wager with another person who is liable for tax imposed by chapter 35 on the amount so laid off, a credit against such tax shall be allowed, or a refund shall be made to, the taxpayer laying off such amount. Such credit or refund shall be in an amount which bears the same ratio to the amount of tax which such taxpayer paid on the original wager as the amount so laid off bears to the amount of the original wager. Credit or refund under this subsection shall be allowed or made only in accordance with regulations prescribed by the Secretary or his delegate; and no interest shall be allowed with respect to any amount so credited or refunded.

§ 44.6419-1 Credit or refund generally.

(a) *Overpayment of wagering tax; in general.* If a person overpays the tax imposed under section 4401, he may either file a claim for refund on Form 843 or take credit for such overpayment against the tax due on a subsequent monthly return. A complete statement

of the facts involving the overpayment shall be attached either to the claim or to the return on which the credit is claimed. Every claim for refund shall be supported by evidence showing the name and address of the taxpayer, the date of payment of the tax, and the amount of such tax. A credit taken on a return shall be supported by evidence of the same character.

(b) *Statement supporting credit or refund.* No credit or refund shall be allowed whether in pursuance of a court decision or otherwise unless the taxpayer files a statement explaining satisfactorily the reason for claiming the credit or refund and establishing (1) that he has not collected (whether as a separate charge or otherwise) the amount of the tax from the person who placed the wager on which the tax was imposed, or (2) that he has either repaid the amount of the tax to the person who placed the wager or has secured the written consent of such person to the allowance of the credit or refund. In the latter case, the written consent of the person who placed the wager shall accompany the statement filed with the credit or refund claim. The statement supporting the credit or refund claim shall also show whether any previous claim for credit or refund covering the amount involved, or any part thereof, has been filed. If the overpayment of tax relates to a laid-off wager accepted by the taxpayer, no credit or refund shall be allowed or made unless the taxpayer complies with the provisions of the first sentence of this paragraph, not only as to the person who placed the laid-off wager, but also with respect to the person who placed the original wager.

(c) *Limitation on credit or refund.* No claim for credit or refund of tax shall be allowed unless presented within the period of limitations prescribed in section 6511. (For regulations under section 6511, see the Regulations on Procedure and Administration (Part 301 of this chapter).)

§ 44.6419-2 Credit or refund on wagers laid off by taxpayer.

(a) *Laid-off wagers; in general.* If a taxpayer accepts a wager and lays off all or a part thereof with another person who is liable for tax under section 4401 with respect to such laid-off wager, a credit may be allowed to such taxpayer in the amount of the tax due with respect to the amount of the wager so laid off, provided there is attached to the return for the month during which the wager was accepted and laid off by him the certificate prescribed in paragraph (d) of this section.

(b) *Claim for refund.* If a taxpayer has paid the tax with respect to a wager laid off by him, he may file a claim for refund of such tax on Form 843 or take a credit for the tax paid by him against the tax shown to be due on any subsequent monthly return. If a refund is claimed, Form 843 shall be completed in accordance with the instructions thereon and, in addition, there shall be attached to such form a statement setting forth the reason for claiming the refund, the month in which such tax was paid, the date of payment, and whether any pre-

vious claim for refund covering the amount involved or any part thereof has been filed. There shall also be attached to the Form 843 the certificate prescribed below. In the case of a credit, the statement and certificate shall be attached to the monthly return on which the credit is claimed.

(c) *Credit or refund not allowed.* No credit or refund will be allowed under this section if the wager is laid off with a person or organization not liable for tax under section 4401 with respect to such laid-off wager. No interest shall be allowed on any amount of tax credited or refunded under this section.

(d) *Certificate required.* The certificate prescribed for use in support of a credit or refund with respect to a laid-off wager shall be in the following form:

CERTIFICATE

(In support of credit or refund with respect to laid-off wagers under section 6419 (b) of the Internal Revenue Code.)

I hereby certify that I, or the _____ (Corporation, of which I am partnership, or syndicate) an officer or member, doing business at _____, registered with _____ (Address) the District Director of Internal Revenue at _____ under Registration No. _____ as a person accepting wagers within the meaning of section 4401 of the Internal Revenue Code, accepted laid-off wagers, in the amounts and on the dates indicated below, from _____ (Name) _____ (Address) during the month of _____, 19_____

Date	Amount of laid-off wager	Subject of laid-off wager (Identify horse and track, particular contest, or contestant, etc.)
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

(Attach supplemental sheets for additional entries, if necessary.)

The undersigned further certifies that he, or the corporation, partnership, or syndicate of which he is a member will make return of and account for the tax, under section 4401 of the Internal Revenue Code, with respect to the laid-off wagers so accepted.

It is understood by the undersigned that this certificate is given for the purpose of enabling the person from whom the laid-off wagers were accepted to claim credit with respect to the tax due on such laid-off wagers or to claim credit or refund of the tax, if any, paid on such laid-off wagers.

It is further understood that the fraudulent use of this certificate will subject the undersigned and all guilty parties to a fine of not more than \$10,000 or to imprisonment for not more than five years, or both, together with costs of prosecution.

(Signed) _____ (Date) _____
(Title) _____
(Owner, President, Partner, Member, etc.)

§ 44.6806 (c) Statutory provisions; posting occupational tax stamps; occupational wagering tax.

Sec. 6806. Posting occupational tax stamps— * * *

(c) *Occupational wagering tax.* Every person liable for special tax under section 4411 shall place and keep conspicuously in his principal place of business the stamp denoting the payment of such special tax; except that if he has no such place of business, he shall keep such stamp on his person, and exhibit it, upon request, to any officer or employee of the Treasury Department.

§ 44.6806 (c)-1 Special tax stamp to be posted.

(a) *In general.* The special tax stamp issued to a taxpayer as evidence of the

payment of the tax shall be kept posted conspicuously in his principal place of business, except that if he has no such place of business he shall keep such stamp on his person and exhibit it, upon request, to any officer or employee of the Service. For provisions relating to the penalty for failure to post such stamp, see § 44.7273 (b).

(b) *Posting of certificate in lieu of stamp.* When a special tax stamp has been lost or destroyed, such fact shall be reported at once to the internal revenue officer with whom the return on Form 11-C was filed for the purpose of obtaining from him a certificate of payment. Such certificate shall be posted in place of the stamp; otherwise, the penalty referred to in paragraph (a) of this section for failure to post the stamp will be incurred.

§ 44.7262 Statutory provisions; violation of occupational tax laws relating to wagering; failure to pay special tax.

Sec. 7262. Violation of occupational tax laws relating to wagering—Failure to pay special tax. Any person who does any act which makes him liable for special tax under subchapter B of chapter 35 without having paid such tax, shall, besides being liable to the payment of the tax, be fined not less than \$1,000 and not more than \$5,000.

§ 44.7262-1 Failure to pay special tax.

Any person liable for the special tax who does any act which makes him liable for such tax, without having paid the tax, is, besides being liable for the tax, subject to a fine of not less than \$1,000 and not more than \$5,000.

§ 44.7272 Statutory provisions; penalty for failure to register.

Sec. 7272. Penalty for failure to register— (a) *In general.* Any person who fails to register with the Secretary or his delegate as required by this title or by regulations issued thereunder shall be liable to a penalty of \$50.

(b) *Cross references.* For provisions relating to persons required by this title to register, see sections * * * 4412 * * *.

§ 44.7273 (b) Statutory provisions; penalties for offenses relating to special taxes; special wagering tax.

Sec. 7273. Penalties for offenses relating to special taxes. * * *

(b) *Failure to post or exhibit special wagering tax stamp.* Any person who, through negligence, fails to comply with section 6806 (c) relating to the posting or exhibiting of the special wagering tax stamp, shall be liable to a penalty of \$50. Any person who, through willful neglect or refusal, fails to comply with section 6806 (c) shall be liable to a penalty of \$100.

§ 44.7701 Statutory provisions; definitions.

Sec. 7701. Definitions. (a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—

(1) *Person.* The term "person" shall be construed to mean and include an individual, a trust, estate, partnership, association, company or corporation.

(2) *Partnership and partner.* The term "partnership" includes a syndicate, group, pool, joint venture, or other unincorporated organization, through or by means of which

any business, financial operation, or venture is carried on, and which is not, within the meaning of this title, a trust or estate or a corporation; and the term "partner" includes a member in such a syndicate, group, pool, joint venture, or organization.

(3) *Corporation.* The term "corporation" includes associations, joint-stock companies, and insurance companies.

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

(10) *State.* The term "State" shall be construed to include the Territories and the District of Columbia, where such construction is necessary to carry out provisions of this title.

(11) *Secretary.* The term "Secretary" means the Secretary of the Treasury.

(12) *Delegate.* The term "Secretary or his delegate" means the Secretary of the Treasury, or any officer, employee, or agency of the Treasury Department duly authorized by the Secretary (directly, or indirectly by one or more redelegations of authority) to perform the function mentioned or described in the context, and the term "or his delegate" when used in connection with any other official of the United States shall be similarly construed.

(13) *Commissioner.* The term "Commissioner" means the Commissioner of Internal Revenue.

(14) *Taxpayer.* The term "taxpayer" means any person subject to any internal revenue tax.

(28) *Other terms.* Any term used in this subtitle with respect to the application of, or in connection with, the provisions of any other subtitle of this title shall have the same meaning as in such provisions.

(29) *Internal Revenue Code.* The term "Internal Revenue Code of 1954" means this title, and the term "Internal Revenue Code of 1939" means the Internal Revenue Code enacted February 10, 1939, as amended.

(b) *Includes and including.* The terms "includes" and "including" when used in a definition contained in this title shall not be deemed to exclude other things otherwise within the meaning of the term defined.

(c) *Commonwealth of Puerto Rico.* Where not otherwise distinctly expressed or manifestly incompatible with the intent thereof, references in this title to possessions of the United States shall be treated as also referring to the Commonwealth of Puerto Rico.

(d) *Cross References.*—(1) *Other definitions.* For other definitions, see the following sections of Title 1 of the United States Code:

- (1) Singular as including plural, section 1.
- (2) Plural as including singular, section 1.
- (3) Masculine as including feminine, section 1.
- (4) Officer, section 1.
- (5) Oath as including affirmation, section 1.
- (6) County as including parish, section 2.
- (7) Vessel as including all means of water transportation, section 3.
- (8) Vehicle as including all means of land transportation, section 4.
- (9) Company or association as including successors and assigns, section 5.
- (2) *Effect of cross references.* For effect of cross references in this title, see section 7806 (a).

§ 44.7805 Statutory provisions; rules and regulations.

Sec. 7805. Rules and regulations—(a) *Authorization.* Except where such authority

is expressly given by this title to any person other than an officer or employee of the Treasury Department, the Secretary or his delegate shall prescribe all needful rules and regulations for the enforcement of this title, including all rules and regulations as may be necessary by reason of any alteration of law in relation to internal revenue.

(b) *Retroactivity of regulations or rulings.* The Secretary or his delegate may prescribe the extent, if any, to which any ruling or regulation, relating to the internal revenue laws, shall be applied without retroactive effect.

(c) *Preparation and distribution of regulations, forms, stamps, and other matters.* The Secretary or his delegate shall prepare and distribute all the instructions, regulations, directions, forms, blanks, stamps, and other matters pertaining to the assessment and collection of internal revenue.

[F.R. Doc. 59-2833; Filed, Apr. 3, 1959; 8:47 a.m.]

Title 32A—NATIONAL DEFENSE, APPENDIX

Chapter X—Oil Import Administration, Department of the Interior

[Oil Import Reg. 1, Amdt. 1]

OIL IMPORT REGULATION

Appeals

Paragraph (c) of section 21 of Oil Import Regulation 1 presently reads as follows: "All petitions and appeals to the Appeals Board seeking relief from a decision of the Administrator shall be filed with the Administrator not later than seven days following the announcement of said decision."

In order to permit the Oil Import Appeals Board to prescribe appropriate periods for the filing of appeals and petitions in the initial stages of its operations and thereafter, the present paragraph (c) of section 21 of Oil Import Regulation 1 is revoked and the present paragraph (d) is redesignated as paragraph (c) as follows:

(c) The Appeals Board may adopt, promulgate, and publish such rules of procedure as it deems necessary for the conduct of its hearings.

The immediate removal of the restrictions now imposed by section 21, paragraph (c), Oil Import Regulation 1 in respect of the filing of petitions and appeals is necessary to enable the Oil Import Appeals Board promptly to provide appropriate periods in this regard. It would, therefore, be contrary to the public interest either to give notice of proposed rulemaking or to delay the effective date of this amendment to Oil Import Regulation 1. Accordingly, this amendment shall become effective immediately.

(Proclamation 3279, 24 F.R. 1781, 68 Stat. 360, as amended; 72 Stat. 678, 19 U.S.C. 1352a)

FRED A. SEATON,
Secretary of the Interior.

APRIL 2, 1959.

[F.R. Doc. 59-2923; Filed, Apr. 3, 1959; 12:07 p.m.]

Chapter XI—Oil Import Appeals Board

RULES AND PROCEDURES

- Sec. 1. Purpose.
2. Establishment of Board.
3. Authority and decisions of the Board.
4. Time and place to file appeals and petitions.
5. Form and content of petition or appeal.
6. Request for hearing.
7. Additional requirements.
8. Representation before the Board.
9. Notice of hearing.
10. Consolidation.
11. Conduct of hearing.
12. Transcript.
13. Record.

AUTHORITY: Secs. 1 to 13 issued under sec. 4 of Proc. 3279, 24 F.R. 1781; sec. 21, Oil Import Reg. 1, 24 F.R. 1907; sec. 2, 68 Stat. 360, as amended, 72 Stat. 678; 19 U.S.C. 1352a.

Section 1. Purpose.

This chapter provides rules and procedures for appeals and petitions to the Oil Import Appeals Board, hereinafter referred to as the "Board".

Sec. 2. Establishment of Board.

(a) The Board has been established by section 21 of Oil Import Regulation 1 (24 F.R. 1907), hereinafter referred to as the "regulation", pursuant to section 4 of Presidential Proclamation 3279, dated March 10, 1959 (24 F.R. 1781), hereinafter referred to as the "Proclamation". It is comprised of one representative each from the Departments of Interior, Defense, and Commerce, and elects a chairman from its own membership.

(b) Any member of the Board may conduct a regularly scheduled hearing of the Board.

Sec. 3. Authority and decisions of the Board.

(a) The Board hears and considers appeals and petitions by persons affected by the regulation and may, on grounds of hardship, error, or other relevant special consideration, but within the limits of the maximum levels of imports established in section 2 of the Proclamation:

(1) Modify any allocation made to any person under the regulation, pursuant to section 3 of the Proclamation;

(2) Grant allocations of crude oil and unfinished oils in special circumstances to persons with importing histories who do not qualify for allocations under the regulation; and

(3) Review the revocation or suspension of any allocation or license.

(b) All members of the Board shall participate in considering and deciding appeals and petitions. A decision of the Board shall require the concurrence of a majority of the members and such decision shall be final. A decision may grant or deny an appeal or petition in whole or in part. Copies of decisions shall be furnished to the appellants and petitioners, and shall be available for inspection by the public at the office of the Board.

(c) Only appeals and petitions relating to matters covered by paragraph (a) of this section shall be entertained by the Board.

Sec. 4. Time and place to file appeals and petitions.

(a) An appeal or petition relating to the making or denial of an allocation and to the revocation or suspension of an allocation or license shall be filed with the Board not later than 15 calendar days after receiving a notice of the determination of the Administrator, Oil Import Administration (section 21(b)(1)(3) of the regulation).

(b) A petition for the grant of an allocation of crude or unfinished oils by a person who does not qualify for such allocation under the regulation shall be filed with the Board not later than 15 calendar days after the beginning of an allocation period (section 21(b)(2) of the regulation).

(c) For the allocation period March 11 through June 30, 1959, the Board will consider appeals and petitions relating to the making, denying or granting of an allocation, filed not later than April 15, 1959.

(d) The Board may entertain an appeal or petition not filed in time under paragraphs (a), (b) or (c), when it determines that delay was caused by extraordinary circumstances.

(e) Appeals, petitions and other papers addressed to the Board shall be filed at the office of the Oil Import Appeals Board, Department of the Interior, Washington 25, D.C.

Sec. 5. Form and content of petition or appeal.

An appeal or petition must be in writing, clearly marked as an "appeal" or "petition", and filed in quintuplicate. All appeals and petitions must clearly state (a) the Administrator's decision appealed from, if applicable, (b) specific references to the pertinent provisions of the regulations, (c) the ground for the appeal or petition and the facts in support thereof, (d) the relief sought by the appellant, and (e) the justification for the relief sought. When the appeal is based on more than one ground, the various grounds should be separately stated and numbered, with a clear and concise statement of all facts alleged in support of each ground. A brief in support of an appeal or petition may be filed with the appeal or petition, or at any time prior to the time fixed for the hearing.

Sec. 6. Request for hearing.

A request for a hearing before the Board must be in writing and filed with the appeal or petition. Failure to request a hearing will be considered as a submission of the appeal or petition on the record.

Sec. 7. Additional requirements.

The Board may on its own initiative require the filing, either before or after hearing, of briefs or other information considered necessary for the disposition of an appeal or petition.

Sec. 8. Representation before the Board.

Representation of an appellant or petitioner before the Board shall be governed by Part 1 of Title 43, Code of Federal Regulations.

Sec. 9. Notice of hearing.

When a hearing is scheduled by the Board, notice of the time and place of such hearing will be given to the appellant or petitioner at least seven days in advance thereof. The hearing may be for the purpose either of taking testimony or presenting oral argument, or both. In any appeal or petition the Board may upon its own initiative require that a hearing be held.

Sec. 10. Consolidation.

Upon good cause shown, or upon its own initiative, the Board may consider at the same time or consolidate for hearing any appeals and petitions if it determines that such action will be conducive to the dispatch of business, to the ends of justice, or is in the national interest.

Sec. 11. Conduct of hearing.

(a) Insofar as feasible, hearings shall be informal and shall be public. The appellant or petitioner shall be afforded an opportunity to offer oral and written evidence, subject to rulings of the presiding Board member as to admissibility. Irrelevant, immaterial, or repetitious evidence, and arguments bearing on the policy embodied in the Proclamation or the regulation, shall not be received. The order in which evidence and arguments are presented may be directed by the presiding Board member. The presiding Board member may impose reasonable time limits on oral presentations and arguments.

(b) Testimony may be received under oath or affirmation. All witnesses may be cross-examined by any proper party to the proceedings. Evidence shall be presented in written form wherever feasible as the presiding Board member may direct. The Board may take official

notice of material facts not introduced into the record and, in such case, will give notice to parties to the proceedings for written comment.

(c) Persons interested in an appeal or petition may file written statements with the Board within seven days following a hearing and at the same time shall send a copy to the appellant or petitioner. The appellant or petitioner may file a reply with the Board within seven days of receiving the statement.

Sec. 12. Transcript.

A transcript of the hearing shall be available for inspection at the office of the Board, copies of which shall be available upon the payment of proper fees.

Sec. 13. Record.

The transcript and exhibits, matters of official notice, written statements filed by interested persons, together with all papers and requests filed in a hearing, shall constitute the exclusive record for decision.

The Proclamation and the regulation implementing it have been issued in the interests of the national security. Due and timely execution of the Board's functions under the Proclamation and the regulation would be impeded and it would therefore be impracticable and contrary to the public interest to give notice of proposed rule making or to delay the effective date of these rules and procedures. Accordingly, these rules and procedures shall become effective immediately.

ROYCE A. HARDY,
Chairman, Oil Import
Appeals Board.

[F.R. Doc. 59-2924; Filed, Apr. 3, 1959;
12:07 p.m.]

PROPOSED RULE MAKING

DEPARTMENT OF AGRICULTURE

Agricultural Marketing Service

[7 CFR Parts 904, 934, 996, 999]

[Docket Nos. AO-14-A28; AO-83-A24; AO-203-A11; AO-204, A10]

MILK IN GREATER BOSTON, MERRIMACK VALLEY, SPRINGFIELD, AND WORCESTER, MASSACHUSETTS, MARKETING AREAS

Notice of Hearing on Proposed Amendments to Tentative Marketing Agreements and Orders

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 governing the formulation of marketing agreements and marketing orders (7 CFR Part 900), notice is hereby given of the opening of a public hearing to be held in the Cape Cod Room, Essex Hotel, 695 Atlantic Avenue, Boston,

Massachusetts, beginning at 10:00 a.m., e.s.t., on April 14, 1959, with respect to proposed amendments to the tentative marketing agreements and to the orders regulating the handling of milk in the Greater Boston, Merrimack Valley, Springfield, and Worcester, Massachusetts, marketing areas.

The public hearing is for the purpose of receiving evidence with respect to the economic and marketing conditions which relate to the proposed amendments, hereinafter set forth, and any appropriate modifications thereof, to the tentative marketing agreements and to the orders.

The proposed amendments, set forth below, have not received the approval of the Secretary of Agriculture.

The following proposals were made by Bellows Falls Cooperative Creamery, Inc.; Bennington County Cooperative Creamery; Bethel Cooperative Creamery, Inc.; Cabot Farmers' Cooperative Creamery Company, Inc.; Grand Isle County Cooperative Creamery Association, Inc.; Granite City Cooperative Creamery As-

sociation, Inc.; Local Dairymen's Cooperative Association, Inc.; Maine Dairymen's Association, Inc.; Manchester Dairy Cooperative, Inc.; Milton Cooperative Dairy Corporation; Mt. Mansfield Cooperative Creamery and Grain Association, Inc.; New England Milk Producers' Association; Northern Farms Cooperative, Inc.; Richmond Cooperative Association, Inc.; Rutland County Cooperative Creamery, Inc.; Shelburne Cooperative Creamery; St. Albans Cooperative Creamery, Inc.; United Dairies, Inc.; and United Farmers of New England, Inc.:

1. Revise the New England basic Class I price formula in the Greater Boston, Merrimack Valley, Springfield and Worcester orders to broaden the basis of computing the supply-demand adjustment by including receipts and Class I sales of the Southeastern New England and Connecticut markets, in addition to receipts and Class I sales of the Greater Boston, Merrimack Valley, Springfield and Worcester markets.

2. Revise the "normal Class I percentages" of the New England basic Class I price formula in the Greater Boston, Merrimack Valley, Springfield and Worcester orders, used to indicate a normal or desirable level of supply, to reflect the seasonal pattern of receipts and sales during a more recent period of years, and to incorporate, with appropriate weighting, the somewhat different seasonal pattern of receipts and sales in the Southeastern New England and Connecticut markets.

3. Revise the New England basic Class I price formula in the Greater Boston, Merrimack Valley, Springfield and Worcester orders to consider revision, on a regional six-market basis, of the benchmark of 82 percent Class I utilization in November, used as a measure of a normal or desirable level of supply.

The following proposals were made by Eastern Milk Producers' Cooperative Association, Inc.:

4. Revise paragraph (b) of §§ 904.48, 934.48, 996.48, and 999.48 of the Greater Boston, Merrimack Valley, Springfield and Worcester orders to reflect handlers' requirements for reserve supplies of milk in the supply-demand factor.

5. Revise paragraph (b) of §§ 904.48, 934.48, 996.48, and 999.48 of the Greater Boston, Merrimack Valley, Springfield and Worcester orders to include the supplies and utilization of the Greater Boston, Merrimack Valley, Worcester, Springfield, Southeastern New England and Connecticut markets in the calculation of the current Class I utilization percentage.

6. Revise paragraph (b) of §§ 904.48, 934.48, 996.48, and 999.48 of the Greater Boston, Merrimack Valley, Springfield and Worcester orders to provide a floor in the supply-demand adjustment factor of 0.92 from the effective date of amendment through June 30, 1960.

Proposed by the Dairy Division, Agricultural Marketing Service:

7. Make such changes as may be necessary to make the entire marketing agreements and the orders conform with any amendments thereto which may result from this hearing.

Copies of this notice of hearing and the orders may be procured from the Market Administrator in the respective markets as follows: Room 403, 230 Congress Street, Boston 10, Massachusetts; 25 Argyle Street, Andover, Massachusetts; Room 408, 145 State Street, Springfield 3, Massachusetts; Room 403, 107 Front Street, Worcester, Massachusetts; or from the Hearing Clerk, Room 112, Administration Building, United States Department of Agriculture, Washington 25, D.C., or may be there inspected.

Issued at Washington, D.C., this 1st day of April 1959.

[SEAL] ROY W. LENNARTSON,
Deputy Administrator.

[F.R. Doc. 59-2838; Filed, Apr. 3, 1959;
8:48 a.m.]

DEPARTMENT OF JUSTICE

Immigration and Naturalization Service

[8 CFR Part 245]

ADJUSTMENT OF STATUS OF NON-IMMIGRANT TO THAT OF A PERSON ADMITTED FOR PERMANENT RESIDENCE

Availability of Visas in Section 245 Proceedings

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 of the following rule pertaining to availability of visas under section 15 of the Act of September 11, 1957, in section 245 proceedings. In accordance with subsection (b) of said section 4, interested persons may submit to the Commissioner of Immigration and Naturalization, Room 767, 119 D Street NE., Washington 25, D.C., written data, views, or arguments (in duplicate) relative to this proposed rule. 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.

The third sentence of § 245.1 *Application* is amended to read as follows: "A special nonquota visa shall not be held to be available under section 15 of the Act of September 11, 1957, unless the alien, having been admitted as a non-immigrant prior to April 18, 1958, has been allocated such a visa by the Director, Office of Refugee and Migration Affairs, Department of State; any alien who believes that he qualifies for such a visa may submit his application therefor, prior to June 1, 1959, to any immigration office for submission to the Office of Refugee and Migration Affairs, Department of State."

(Sec. 103, 66 Stat. 173; 8 U.S.C. 1103)

Dated: April 1, 1959.

J. M. SWING,
Commissioner of
Immigration and Naturalization.

[F.R. Doc. 59-2844; Filed, Apr. 3, 1959;
8:48 a.m.]

Pretoria, Transvaal, Union of South Africa.
Quito, Ecuador.
Rabat, Morocco.
Rangoon, Burma.
Reykjavik, Iceland.
Rio de Janeiro, Brazil.
Rome, Italy.
Saigon, Viet-Nam.
San José, Costa Rica.
San Salvador, El Salvador.
Santiago, Chile.
Seoul, Korea.
Stockholm, Sweden.
Taipei, Taiwan.
Tegucigalpa, Honduras.
Tehran, Iran.
Tel Aviv, Israel.
Tokyo, Japan.
Tunis, Tunisia.
Vienna, Austria.
Vientiane, Laos.
Warsaw, Poland.
Wellington, New Zealand.

LEGATIONS, MISSIONS, ETC.

LEGATIONS

1. Bucharest, Rumania.
2. Budapest, Hungary.
3. Ta'iz, Yemen.

MISSIONS

1. Berlin, Germany.
2. Brussels, Belgium and Luxembourg, Luxembourg (USEC).
3. Paris, France (USRO).
4. Vienna, Austria (IAEA).

SPECIAL OFFICES

1. Tripoli, Libya.
2. Naha, Okinawa.

CONSULATES GENERAL

Aleppo, United Arab Republic.
Alexandria, United Arab Republic.
Algiers, Algeria.
Amsterdam, Netherlands.
Antwerp, Belgium.
Barcelona, Spain.
Belfast, Northern Ireland.
Bombay, India.
Bremen, Germany.
Calcutta, India.
Capetown, Cape Province, Union of South Africa.
Casablanca, Morocco.
Curaçao, Netherlands Antilles.
Dacca, Pakistan.
Dakar, State of Senegal.
Damascus, United Arab Republic.
Dhahran, Saudi Arabia.
Düsseldorf, Germany.
Frankfurt am Main, Germany.
Geneva, Switzerland.
Genoa, Italy.
Göteborg, Sweden.
Guayaquil, Ecuador.
Halifax, Nova Scotia, Canada.
Hamburg, Germany.
Hamilton, Bermuda.
Hong Kong.
Istanbul, Turkey.
Jerusalem, Palestine.
Johannesburg, Transvaal, Union of South Africa.
Kingston, Jamaica, The West Indies.
Kobe-Osaka, Japan.
Lagos, Nigeria, West Africa.
Lahore, Pakistan.
Leopoldville, Belgian Congo.
Lourenço Marques, Mozambique, Africa.
Madras, India.
Marseille, France.
Melbourne, Victoria, Australia.
Milan, Italy.
Mogadiscio, Trust Territory of Somaliland.
Montreal, Quebec, Canada.
Munich, Germany.
Nairobi, Kenya, East Africa.
Naples, Italy.

NOTICES

DEPARTMENT OF STATE

[Public Notice 160]

FIELD ORGANIZATION

Pursuant to the requirements of section 3(a)(1) of the Administrative Procedure Act (5 U.S.C. 1002; 60 Stat. 238), there follows a description of the field organization of the Department of State (Foreign) as of February 17, 1959:

EMBASSIES

Accra, Ghana.
Addis Ababa, Ethiopia.
Amman, Jordan.
Ankara, Turkey.
Asunción, Paraguay.
Athens, Greece.
Baghdad, Iraq.
Bangkok, Thailand.
Beirut, Lebanon.
Belgrade, Yugoslavia.
Benghazi, Libya.
Bern, Switzerland.
Bogotá, Colombia.
Bonn, Germany.
Brussels, Belgium.
Buenos Aires, Argentina.
Cairo, United Arab Republic.
Canberra, Australian Capital Territory, Australia.
Caracas, Venezuela.
Ciudad Trujillo, Dominican Republic.

Colombo, Ceylon.
Conakry, Republic of Guinea.
Copenhagen, Denmark.
Djakarta, Indonesia.
Dublin, Ireland.
Guatemala, Guatemala.
Habana, Cuba.
The Hague, Netherlands.
Helsinki, Finland.
Jidda, Saudi Arabia.
Kabul, Afghanistan.
Karachi, Pakistan.
Katmandu, Nepal.
Khartoum, Sudan.
Kuala Lumpur, Malaya.
La Paz, Bolivia.
Lima, Peru.
Lisbon, Portugal.
London, England.
Luxembourg, Luxembourg.
Madrid, Spain.
Managua, Nicaragua.
Manila, Philippines.
México, D.F., Mexico.
Monrovia, Liberia.
Montevideo, Uruguay.
Moscow, Union of Soviet Socialist Republics.
New Delhi, India.
Oslo, Norway.
Ottawa, Ontario, Canada.
Panamá, Panamá.
Paris, France.
Phnom Penh, Cambodia.
Port-au-Prince, Haiti.
Prague, Czechoslovakia.

Nicosia, Cyprus.
 Palermo, Italy.
 Port-of-Spain, Trinidad, The West Indies.
 Rotterdam, Netherlands.
 St. John's, Newfoundland, Canada.
 Salisbury, Federation of Rhodesia and Nyasaland.
 Salonika, Greece.
 São Paulo, Brazil.
 Seville, Spain.
 Singapore.
 Stuttgart, Germany.
 Sydney, New South Wales, Australia.
 Tangier, Morocco.
 Toronto, Ontario, Canada.
 Vaduz, Liechtenstein.
 Vancouver, British Columbia, Canada.
 Winnipeg, Manitoba, Canada.
 Yokohama, Japan.
 Zagreb, Yugoslavia.
 Zürich, Switzerland.

CONSULATES

Abidjan, Ivory Coast.
 Adelaide, Australia.
 Aden.
 Antofagasta, Chile.
 Aruba, Netherlands Antilles.
 Asmara, Eritrea, Ethiopia.
 Auckland, New Zealand.
 Barbados, The West Indies.
 Barranquilla, Colombia.
 Basel, Switzerland.
 Basra, Iraq.
 Belém, Pará, Brazil.
 Belize, British Honduras.
 Belo Horizonte, Brazil.
 Bilbao, Spain.
 Birmingham, England.
 Brazzaville, Republic of Congo.
 Bordeaux, France.
 Brisbane, Australia.
 Calgary, Alberta, Canada.
 Cali, Colombia.
 Cardiff, Wales.
 Cebu, Philippines.
 Chongmai, Thailand.
 Ciudad Juárez, Chihuahua, Mexico.
 Colón, Panama.
 Cork, Ireland.
 Curitiba, Paraná, Brazil.
 Dar-es-Salaam, Tanganyika, East Africa.
 Durban, Natal, Union of South Africa.
 Edinburgh, Scotland.
 Edmonton, Alberta, Canada.
 Elisabethville, Belgian Congo.
 Florence, Italy.
 Fukuoka, Japan.
 Georgetown, British Guiana.
 Glasgow, Scotland.
 Guadalajara, Jalisco, Mexico.
 Haifa, Israel.
 Hué, Viet-Nam.
 Isfahan, Iran.
 Iskenderun, Turkey.
 Izmir, Turkey.
 Kaduna, Nigeria, West Africa.
 Kampala, Uganda.
 Khorramshahr, Iran.
 Kuwait, Kuwait.
 Le Havre, France.
 Liverpool, England.
 Luanda, Angola, Africa.
 Lyon, France.
 Manchester, England.
 Maracaibo, Venezuela.
 Martinique, French West Indies.
 Matamoros, Tamaulipas, Mexico.
 Medan, Indonesia.
 Medellín, Colombia.
 Mérida, Yucatán, Mexico.
 Meshed, Iran.
 Mexicali, Baja California, Mexico.
 Monterrey, Nuevo León, Mexico.
 Nagoya, Japan.
 Nassau, New Province, Bahamas.
 Niagara Falls, Ontario, Canada.
 Nice, France.

No. 66—3

Nogales, Sonora, Mexico.
 Nuevo Laredo, Tamaulipas, Mexico.
 Oporto, Portugal.
 Paramaribo, Surinam.
 Penang, Malaya.
 Perth, Western Australia, Australia.
 Peshawar, Pakistan.
 Piedras Negras, Coahuila, Mexico.
 Ponta Delgada, São Miguel, Azores.
 Port Elizabeth, Cape Province, Union of South Africa.
 Port Said, United Arab Republic.
 Porto Alegre, Rio Grande de Sul, Brazil.
 Puerto La Cruz, Anzoátegui, Venezuela.
 Quebec, Quebec, Canada.
 Recife, Pernambuco, Brazil.
 Saint John, N.B., Canada.
 Salvador, Bahia, Brazil.
 Salzburg, Austria.
 San Pedro Sula, Honduras.
 Santiago de Cuba, Cuba.
 Santos, São Paulo, Brazil.
 Sapporo, Japan.
 Sarajevo, Yugoslavia.
 Southampton, England.
 Strasbourg, France.
 Surabaya, Indonesia.
 Suva, Fiji.
 Tabriz, Iran.
 Tampico, Tamaulipas, Mexico.
 Tijuana, Baja California, Mexico.
 Trieste, Italy.
 Turin, Italy.
 Valencia, Spain.
 Valletta, Malta.
 Venice, Italy.
 Veracruz, Veracruz, Mexico.
 Vigo, Spain.
 Windsor, Ontario, Canada.
 Yaoundé, Cameroun.

CONSULAR AGENCIES

Almirante, Panama.
 Antilla, Cuba.
 Arequipa, Peru.
 Arica, Chile.
 Buenaventura, Colombia.
 Camaguey, Cuba.
 Cap Haitien, Haiti.
 Christchurch, New Zealand.
 Concepción, Chile.
 Funchal, Madeira, Portugal.
 Golfito, Costa Rica.
 Ilo, Peru.
 La Ceiba, Honduras.
 La Guaira, Venezuela.
 La Romana, Dominican Republic.
 Las Palmas-Santa Cruz de Tenerife, Canary Islands.
 Málaga, Spain.
 Manaus, Amazonas, Brazil.
 Port Limón, Costa Rica.
 Puerto Armuelles, Panama.
 Puerto Libertador, Dominican Republic.
 Puntarenas, Costa Rica.
 Sagua la Grande, Cuba.
 São Luiz, Maranhão, Brazil.
 Valparaíso, Chile.

This supersedes the basic Field Organization of the Department of State published in Public Notice No. 43 dated April 27, 1950 (15 F.R. 2498, issue of May 3, 1950) and any subsequent Public Notice amending the Field Organization of the Department of State since that date until February 17, 1959.

Effective: February 17, 1959.

For the Secretary of State.

W. K. SCOTT,
 Assistant Secretary.

MARCH 26, 1959.

[F.R. Doc. 59-2843; Filed, Apr. 3, 1959;
 8:48 a.m.]

DEPARTMENT OF THE INTERIOR

Bureau of Land Management

[Eastern States Office Order 7]

MANAGER, BUREAU OF LAND MANAGEMENT OFFICE, NEW ORLEANS, LA.

Authorization To Perform Certain Duties and Functions

Pursuant to the authority contained in section 4.1 of Bureau Order No. 541 as amended and subject to the limitations contained therein, the Manager of the Bureau of Land Management Office at New Orleans, Louisiana, is authorized to perform, in his geographical area of jurisdiction and in accordance with existing policies, regulations and procedures of this Bureau and under the direct supervision of the Supervisor, Eastern States Office, the functions of the Director, Bureau of Land Management, listed below unless specifically limited.

(a) *Cancellations or surrenders of contracts, leases and permits.* Make partial or complete cancellations or accept surrenders of contracts, leases, and permits.

(b) *Copies of records.* On matters in which he is authorized to act, the manager may take all actions on requests for copies of records.

(c) *Government contests.* Initiate Government contests against claims asserted to public lands.

(d) *Bonds.* Take all actions on bonds required in connection with matters pertaining to the lands or the resources thereof under his jurisdiction.

(e) *Trespass.* Determine liability and accept damages for trespass on the public lands, and dispose of resources recovered in trespass cases for not less than the appraised value thereof, under 43 CFR Part 288.

(f) *Classification of lands.* Classify public lands under section 7 of the Taylor Grazing Act of June 28, 1934, as amended (43 U.S.C. sec. 315f), or pursuant to other laws under 43 CFR Part 296.

(g) *Disposition of forest products.* Take all actions relating to the disposal of forest products when authorized by law, under 43 CFR Part 259. This authority shall not include the approval of any sale of timber in excess of 10,000,000 feet, board measure.

(h) *Material other than forest products.* Take all actions relating to any sale or contract for the sale of material other than forest products, or the free use of materials other than forest products, under 43 CFR Part 259.

(i) *Color-of-title and riparian claims.* Take all actions relating to color-of-title and riparian claims, under 43 CFR Parts 140 and 141.

(j) *Homesteads.* Take all actions on homesteads pursuant to 43 CFR Parts 166 and 170.

(k) *Public sales.* (1) Take all actions on public sales pursuant to 43 CFR Part 250, and other sales of land by competitive bidding when authorized by law.

(2) Applications by and sales to aliens, associations having an appreciable number of alien members, and corporations whose stock to an appreciable extent is held by aliens, are subject to approval by the Secretary of the Interior.

(1) *Small tracts.* Take all actions with respect to small tracts, under the act of June 1, 1938 (52 Stat. 609), as amended by the act of June 8, 1954 (68 Stat. 239; 43 U.S.C. 682a), under 43 CFR Part 257.

(m) *Special land-use permits.* Take all actions in issuing special land-use permits for public lands, pursuant to 43 CFR Part 258.

L. T. HOFFMAN,
Supervisor,
Eastern States Office.

Approved: March 30, 1959.

EDWARD WOOLEY,
Director,
Bureau of Land Management.

[F.R. Doc. 59-2826; Filed, Apr. 3, 1959;
8:46 a.m.]

[Order 601 Amt. 7]

REVESTED OREGON AND CALIFORNIA RAILROAD GRANT LANDS AND COOS BAY WAGON ROAD GRANT LANDS

Declaration of Annual Productive Capacity

APRIL 1, 1959.

The annual productive capacities of the Master Units composing the Revested Oregon and California Railroad Grant Lands and the Coos Bay Wagon Road Grant Lands in Oregon as declared in Bureau Order No. 601, dated July 3, 1958, are amended as follows:

Master unit	Annual productive capacity (feet board measure)
1. Columbia River.....	47,500,000
2. Clackamas-Molalla.....	24,000,000
3. Alsea-Rickreall.....	60,000,000
4. Santiam River.....	51,200,000
5. Upper Willamette.....	74,900,000
6. Siuslaw.....	79,100,000
7. Douglas.....	123,900,000
8. South Umpqua.....	32,500,000
9. South Coast.....	160,100,000
10. Josephine.....	120,000,000
11. Jackson.....	78,000,000
12. Klamath.....	23,000,000
Total.....	874,200,000

EDWARD WOOLEY,
Director.

[F.R. Doc. 59-2837; Filed, Apr. 3, 1959;
8:47 a.m.]

DEPARTMENT OF AGRICULTURE

Commodity Stabilization Service PEANUTS

Redelegation of Final Authority

The Allotment and Marketing Quota Regulations for Peanuts of the 1959 and Subsequent Crops (23 F.R. 8515) issued pursuant to the allotment and market-

ing quota provisions of the Agricultural Adjustment Act of 1938, as amended (7 U.S.C. 1281-1393), provide that any authority delegated to a State Agricultural Stabilization and Conservation Committee by the regulations may be redelegated by the State committee. In accordance with section 3(a)(1) of the Administrative Procedure Act (5 U.S.C. 1002(a)), which requires delegations of final authority to be published in the FEDERAL REGISTER, there is set out herein a redelegation of authority vested in the Florida Agricultural Stabilization and Conservation State Committee for the 1959 crop of peanuts by the regulations referred to above. This redelegation is in addition to redelegations previously published in the FEDERAL REGISTER (24 F.R. 986). The following sets forth the section of the regulations containing the authority being redelegated and the work title of the persons to whom the authority is redelegated.

FLORIDA

Section 729.1027: To each Farmer Fieldman.

(Sec. 375, 52 Stat. 66, as amended; 7 U.S.C. 1375. Interprets or applies sec. 358, 55 Stat. 88, as amended)

Issued at Washington, D.C., this 1st day of April 1959.

[SEAL] CLARENCE D. PALMBY,
Acting Administrator,
Commodity Stabilization Service.

[F.R. Doc. 59-2840; Filed, Apr. 3, 1959;
8:48 a.m.]

DEPARTMENT OF COMMERCE

Bureau of Foreign Commerce

[Case No. 258]

RAYTHEON MANUFACTURING CO. ET AL.

Order in Export Control Compliance Case

In the matter of Raytheon Manufacturing Company, Waltham 54, Massachusetts; Thomas J. Kelly and Eliseo E. Blanco, c/o Raytheon Manufacturing Company, Waltham 54, Massachusetts; Pye Telecommunications Ltd., Ditton Works, Newmarket Road, Cambridge, England; Pye Ltd., Radio Works, Cambridge, England; Respondents, Case No. 258.

The Investigation Staff, Bureau of Foreign Commerce, charged Raytheon Manufacturing Company, of Waltham, Massachusetts, Thomas J. Kelly, Director of Licensing of its International Division, and Eliseo E. Blanco, Export Manager of its International Division, with violations of the Export Control Act of 1949, as amended, and regulations promulgated thereunder, in connection with the exportation of certain television microwave link equipment and parts to Pye Telecommunications Ltd. of Cambridge, England; it similarly charged Pye Telecommunications Ltd. and Pye Ltd., also of Cambridge, England, by reason of their transshipment of some of the said goods to unauthorized destinations; and the said respondents, after having

been duly served with the charging letters herein, have qualifiedly admitted negligence amounting to violations of the Export Control Act of 1949, as amended. They have submitted substantial evidence of mitigating circumstances. In addition, Raytheon Manufacturing Company, on its part, has shown that its intra-company conditions, and Pye Telecommunications Ltd. and Pye Ltd., on their part, have shown that their inter-company conditions, all of which contributed to the happening of the events charged, have been corrected. The respondents, appearing separately, have agreed that an order in the form hereafter provided be entered against them.

The agreements by the respondents and the acceptance thereof by the Director of the Investigation Staff have been presented to the Compliance Commissioner who has reviewed the same and has recommended that the remedial action hereinafter provided be taken against said respondents.

Now, upon receipt of the Compliance Commissioner's recommendation and after considering the entire record herein and having found:

1. (a) That the respondent, Raytheon Manufacturing Company, and respondent, Thomas J. Kelly, have violated §§ 381.2, 381.4, and 381.5 of the Export Regulations in that, although neither Raytheon nor Kelly had any actual knowledge of any transshipments of television microwave link equipment, Kelly failed to make effective inquiries as to the possible transshipment by the consignee abroad of the goods so exported and failed to report facts which had been communicated to him to Raytheon's Order Service Department which would have alerted it to the possibility that such transshipments might be accomplished; and (b) that respondent, Raytheon Manufacturing Company, and respondent, Eliseo E. Blanco, have violated §§ 381.5 and 379.10(c)(3) of the Export Control Regulations in that Blanco improperly assumed and therefore represented to the Bureau of Foreign Commerce that the country of ultimate destination of the goods to be exported was the country in which the consignee conducted its business, and further failed to have endorsed, on the commercial invoices for said goods and for goods exported to other consignees abroad, the destination control notice required so to be endorsed by the regulations;

2. That the respondent, Pye Telecommunications Ltd., received the goods so exported with knowledge that they were subject to United States Export Control Regulations restricting their re-exportation and transshipment to destinations not approved by the Bureau of Foreign Commerce but (a) nevertheless turned over portions thereof to Pye Ltd. without informing it of the said restrictions and Pye Ltd., with knowledge that the goods had been received from the United States and therefore were subject to its export controls, re-exported or transshipped a part thereof to unauthorized destinations, all in violation of §§ 379.10 and 381.6 of the Export Control Regulations; and (b) concluded erroneously

that, because some of the goods received by it from the United States had been received in a disassembled state and were assembled and incorporated by it into complete equipments in England, they thereby became freed from United States controls and Pye Ltd. then transshipped completed equipments to unauthorized destinations in violation of §§ 379.10 and 381.6 of the Regulations.

The Compliance Commissioner has reported that the nature of the business of Raytheon Manufacturing Company, its recognized record of co-operation with United States Government departments in connection with national defense and with mutual security and related export programs in which it has participated, and the procedures which it has set up within its organization to prevent a recurrence of violations make inappropriate at this time the imposition upon it of a denial of export privileges. He has stated, on the other hand, that employees of large companies or of companies vitally involved in the national defense should not, by reason of such employment, have a refuge therein from remedial action which should be taken in the event of violations by them. He has reported also that Pye Ltd. is the central and dominant factor in a vast organization of communications and electronics manufacturers and distributors in many and widely separated parts of the world and that said organization, which includes Pye Telecommunications Ltd., is a vital supplier of important communications and defense equipment to countries having a common interest with the United States in international affairs which should be taken into consideration in determining what is adequate as well as appropriate remedial action to achieve effective enforcement of the law. I concur in these observations.

It is therefore ordered:

I. Respondent Raytheon is hereby placed on probation in its participation, directly or indirectly, in any manner or capacity, in an exportation of any commodity or technical data from the United States to any foreign destination, including Canada, for a period of twelve (12) months from the date of this order.

II. For the period of twelve (12) months from the date of this order, except as qualified in Part VII hereof, respondents Thomas J. Kelly, Eliseo E. Blanco, Pye Ltd., and Pye Telecommunications Ltd., and each of them, are hereby denied all privileges of participating, directly or indirectly, in any manner or capacity, in an exportation of any commodity or technical data not subject to General License GTDP from the United States to any foreign destination, including Canada.

III. Without limitation of the generality of Part I and Part II hereof, participation in an exportation by any respondent is deemed to include participation by it or him, directly or indirectly, in any manner or capacity, (a) as a party or as a representative of a party to any validated export license application, (b) in the preparation or filing of any export license application or document to be submitted therewith, (c) in the obtain-

ing or using of any validated or general export license or other export control document, (d) in the receiving, ordering, buying, selling, delivering, using, or disposing in any foreign country of any commodities in whole or in part exported or to be exported from the United States, and (e) in financing, forwarding, transporting, or other servicing of such exports from the United States.

IV. The period of probation set forth in Part I hereof shall extend not only to Raytheon, but also to any person, firm, corporation, or business organization with which Raytheon may be now or hereafter related by ownership or control. The denial of export privileges set forth in Part II hereof shall extend not only to respondents Kelly, Blanco, Pye Ltd., and Pye Telecommunications Ltd., but also, to the extent necessary to prevent evasion by said respondents, to any person, firm, corporation, or business organization (other than respondent Raytheon) with which respondents Kelly, Blanco, Pye Ltd., and Pye Telecommunications Ltd., or any of them, may be now or hereafter related by ownership, control, or position of responsibility.

V. At the end of each three-month period during the period of probation set forth in Part I hereof, Raytheon shall furnish to the Bureau of Foreign Commerce a report summarizing the procedures being employed by Raytheon to assure compliance with the Export Control Act and regulations issued thereunder.

VI. In the event that Raytheon shall knowingly violate the Export Control Act or the regulations or orders issued thereunder during the period of probation set forth in Part I hereof, the record developed herein shall be included in the record of any proceeding brought by the Bureau of Foreign Commerce based on such violation, and the Director, Office of Export Supply, or such other official as may at that time be exercising the duties now exercised by him, may consider such record developed herein in determining what action should be taken against Raytheon in such proceeding or in any other proceeding which might be justified or available by reason of such new violation.

VII. Without further order of the Bureau of Foreign Commerce, seven (7) months after the date hereof, respondent Thomas J. Kelly shall have his export privileges restored to him conditionally, the condition for such restoration being that, during the twelve (12) months from the date hereof, said respondent shall comply in all respects with this order and with all other requirements of the Export Control Act of 1949, as amended, and all regulations, licenses, and orders issued thereunder. Without further order of the Bureau of Foreign Commerce, six (6) months after the date hereof, respondents Eliseo E. Blanco, Pye Ltd., and Pye Telecommunications Ltd. shall have their export privileges restored to them conditionally, the condition for such restoration for each respondent being that, during the twelve (12) months from the date hereof, said respondent shall comply in all respects

with this order and with all other requirements of the Export Control Act of 1949, as amended, and all regulations, licenses, and orders issued thereunder. The privileges so conditionally restored to any of said respondents may be revoked summarily and without notice as to him or it upon a finding by the Director of the Office of Export Supply, or such other official as may at that time be exercising the duties now exercised by him, that such respondent at any time within twelve (12) months following the date hereof has knowingly failed to comply with any condition set forth in this Part VII, in which event a supplemental order shall be entered against such respondent so found to have violated, which order shall deny all export privileges to such respondent for the additional number of months thereafter as, pursuant to this Part VII hereof, the effective period of Part II hereof has been curtailed as to him or it. The entry of such supplemental order shall not prevent the Bureau of Foreign Commerce from taking such other and further action based on such violation as it shall deem warranted. In the event that such supplemental order is issued, the respondent affected thereby shall have the right to appeal therefrom, as provided in the Export Regulations.

VIII. No person, firm, corporation, or other business organization, whether in the United States or elsewhere, during any time when respondents Kelly, Blanco, Pye Ltd., or Pye Telecommunications Ltd., or any related party is prohibited under the terms hereof from engaging in any activity within the scope of Part II hereof, shall, without prior disclosure to, and specific authorization from the Bureau of Foreign Commerce, directly or indirectly, in any manner or capacity, (a) apply for, obtain, or use any export license, shipper's export declaration, bill of lading, or other export control document relating to any such prohibited activity, (b) order, receive, buy, sell, deliver, use, dispose of, finance, transport, forward, or otherwise service or participate in any exportation from the United States, on behalf of or in any association with such respondent or related party, or (c) do any of the foregoing acts with respect to any exportation in which such respondent or related party may have any interest or obtain any benefit of any kind or nature, direct or indirect.

IX. Nothing herein contained shall be deemed to prevent Pye Ltd. or Pye Telecommunications Ltd., at such times as it may believe that the interests of the United States Government or the protection of public safety or health so require, from applying for an exception from any provision hereof, but in such case every such application will be considered separately and on its merits.

Dated: April 2, 1959.

JOHN C. BORTON,
Director,
Office of Export Supply.

[F.R. Doc. 59-2836; Filed, Apr. 3, 1959; 8:47 a.m.]

FEDERAL POWER COMMISSION

[Docket No. G-14829 etc.]

TEXAS ILLINOIS NATURAL GAS PIPELINE CO. ET AL.

Order Permitting Interventions and Further Consolidating Proceedings

MARCH 26, 1959.

In the matters of Texas Illinois Natural Gas Pipeline Company, Docket Nos. G-14829, G-17094; United Cities Gas Company, Docket No. G-16215; Shell Oil Company, Docket No. G-16766; Horace C. Hargrave, et al., Docket Nos. G-17035, G-17036; South Texas Natural Gas Gathering Company, Docket No. G-17050; Sunray Mid-Continent Oil Company, Docket No. G-17051; Union Producing Company, Docket No. G-17087; Roy H. Bettis and G. Frederick Shepherd, Docket No. G-17091.

Petitions for leave to intervene in the above-captioned proceedings have been filed by the persons listed below.

Petitioner:	Dated filed
City of Perryville, Perry County, Mo.	12-16-58 and 3-5-59.
City of Pinckneyville, Perry County, Ill.	12-16-58 and 3-5-59.
Village of Bethany, Moultrie County, Ill.	3-13-59.
Northern Illinois Gas Co.	3-13-59.
United Cities Gas Co.	3-16-59.
Illinois Power Co.	3-18-59.

The aforesaid petition of United Cities Gas Company (United Cities) also contains a motion to consolidate its application in Docket No. G-16215 for hearing with the applications filed in the above-captioned proceedings. The application in Docket No. G-16215 was filed by United Cities on September 4, 1958, pursuant to section 7(a) of the Natural Gas Act, and seeks an order directing Texas Illinois Natural Gas Pipeline Company (Texas Illinois) to sell and deliver an increased volume of natural gas to United Cities for service to Vandalia, Illinois. No construction of new facilities nor additional financing is required. This additional allocation of gas would increase the maximum daily contract deliveries by Texas Illinois to United Cities from a total of 1,024 Mcf per day to a total of 1,800 Mcf per day. An answer to this application was filed by Texas Illinois on September 23, 1958.

The Commission finds:

(1) The participation of the foregoing petitioners as interveners in this proceeding may be in the public interest.

(2) The application of United Cities in Docket No. G-16215 should be consolidated for hearing with the applications filed in the above-captioned proceedings.

The Commission orders:

(A) The aforesaid petitioners be and the same hereby are permitted to become interveners in this proceeding, subject to the rules and regulations of the Commission; *Provided, however*, That the participation of said interveners shall be limited to matters affecting asserted

rights and interests as specifically set forth by said petitioners in their respective petitions; and *Provided, further*, That the admission of said petitioners as interveners shall not be construed as recognition by the Commission that they or any of them might be aggrieved because of any order or orders of the Commission entered in this proceeding.

(B) The application of United Cities in Docket No. G-16215 is hereby consolidated for hearing with the applications filed in the above-captioned proceedings.

By the Commission.

[SEAL]

JOSEPH H. GUTRIDE,
Secretary.

[F.R. Doc. 59-2818; Filed, Apr. 3, 1959; 8:45 a.m.]

[Docket No. G-17485, etc.]

NORTHERN NATURAL GAS CO., ET AL.

Notice of Applications, Consolidation of Proceedings, Order Fixing Date of Hearing and Specifying Procedure

MARCH 26, 1959.

In the matters of Northern Natural Gas Company, Docket Nos. G-17485, G-17486, G-17874 and G-18110; Permian Basin Pipeline Company, Docket No. G-17487; Iron Ranges Natural Gas Company, Docket No. G-17626; El Paso Natural Gas Company, Docket Nos. G-17849 and G-17854; Phillips Petroleum Company, Docket No. G-18113.

Take notice that: Northern Natural Gas Company (Northern), a Delaware corporation with principal place of business at 2223 Dodge Street, Omaha 1, Nebraska, filed in Docket Nos. G-17485 and G-17486 on January 12, 1959, both as supplemented on January 27, 1959, applications for certificates of public convenience and necessity, pursuant to section 7(c) of the Natural Gas Act (Act), authorizing Northern to construct and operate facilities and render initial natural-gas service to approximately 326 communities; additionally, Northern filed in Docket No. G-17874 on February 18, 1959, an application requesting authorization, pursuant to section 7(b) of the Act, to abandon certain facilities, and, in Docket No. G-18110, Northern filed on March 19, 1959, an application for a certificate of public convenience and necessity, pursuant to section 7(c) of the Act, authorizing Northern to construct and operate a new connection with facilities proposed herein by El Paso Natural Gas Company; Permian Basin Pipeline Company (Permian), a Delaware corporation with principal place of business at 2223 Dodge Street, Omaha 1, Nebraska, filed in Docket No. G-17487 on January 12, 1959, an application for a certificate of public convenience and necessity, pursuant to section 7(c) of the Act, authorizing Permian to sell and deliver up to an additional 50,000 Mcf of gas per day to Northern; Iron Ranges Natural Gas Company (Iron Ranges), a Minnesota corporation with principal place of business at 137 East Eighth Street, St. Paul 1, Minne-

sota, filed in Docket No. G-17626 on January 22, 1959, as revised on February 16, 1959, an application for a certificate of public convenience and necessity, pursuant to section 7(c) of the Act, authorizing Iron Ranges to construct and operate facilities and render initial natural-gas service to about 28 communities and several industrial consumers; El Paso Natural Gas Company (El Paso), a Delaware corporation with principal place of business in the El Paso Natural Gas Building, El Paso, Texas, filed in Docket No. G-17849 on February 16, 1959, an application for a certificate of public convenience and necessity, pursuant to section 7(c) of the Act, authorizing El Paso to construct and operate facilities and deliver approximately 25,000 Mcf of gas per day to Northern; additionally, El Paso filed in Docket No. G-17854 on February 17, 1959, an application for a certificate of public convenience and necessity, pursuant to section 7(c) of the Act, authorizing El Paso to deliver up to an additional 50,000 Mcf per day to Northern and requesting authorization, pursuant to section 7(b) of the Act, to abandon other service now being performed for Northern by El Paso; and Phillips Petroleum Company (Phillips), a Delaware corporation with principal place of business in Bartlesville, Oklahoma, filed in Docket No. G-18113 on March 19, 1959, an application, pursuant to section 7(b) of the Act, for permission and approval to abandon the sale of 50,000 Mcf per day to Northern from Phillips' Dumas Plant in Moore County, Texas; all as hereinafter described, subject to the jurisdiction of the Commission, as more fully represented in the above-mentioned nine applications which are on file with the Commission and open for public inspection.

In Docket No. G-17485, Northern proposes to construct and operate certain natural-gas facilities, as hereinafter described, so as to extend its existing system from Minneapolis, Minnesota, approximately 171.5 miles in a northeasterly direction to Duluth, Minnesota, and Superior, Wisconsin, in order to initiate natural-gas service in Duluth and Superior and in 37 other communities which are located between Minneapolis and the "Twin Ports". The service will be rendered through existing and proposed utility customers of Northern. Of the 39 communities proposed for new service, 36 are located in the State of Minnesota and the remaining 3 are in the State of Wisconsin:

MINNESOTA

Anoka.	Lake Elmo.
Barnum.	Lexington.
Bayport.	Mahtomedi.
Birchwood.	Moose Lake.
Blaine.	Mora.
Braham.	North Branch.
Carlton.	Oak Park.
Champlin.	Pine City.
Circle Pines.	Proctor.
Cloquet.	Rush City.
Coon Rapids.	Sandstone.
Dellwood.	Scanlon.
Duluth.	Spring Lake Park.
Elk River.	Stillwater.
Forest Lake.	Sturgeon Lake.
Harris.	White Bear Lake.
Hinckley.	Willernie.
Kettle River.	Willow River.

WISCONSIN

Hudson, Superior.
North Hudson.

To supply the peak-day requirements of these 39 communities, which are estimated to be 23,613 Mcf in the first year, 36,687 Mcf in the second year, and 52,523 Mcf in the third year, Northern proposes to construct, in the year required, the following facilities:

INITIAL OR FIRST-YEAR FACILITIES

MAIN EXTENSION		Estimated cost
Miles		
72.7	24" Minneapolis to North Branch.....	\$6,087,795
98.8	20" North Branch to Duluth-Superior.....	6,215,005
171.5	Total.....	12,302,800

MAIN LINE LOOP ADDITIONS		
Miles		
8.4	30" north of Ventura, Iowa.....	794,100
11.1	30" north of Ogden, Iowa.....	1,175,100
9.9	30" north of Clifton, Kans.....	909,300
29.4	Total.....	2,878,500

COMPRESSOR ADDITIONS		
Horsepower		
2,000	at Palmyra, Nebr.....	439,000
2,000	at Bushton, Kans.....	436,300
2,000	at Sunray, Tex.....	526,000
6,000	Total.....	1,401,300

BRANCH LINES, TOWN BORDER STATIONS AND MISCELLANEOUS		
139 miles of 2" to 16" branch pipelines.....	3,446,400	
31 town border stations.....	643,200	
Miscellaneous pipeline.....	177,500	
Total.....	4,267,100	
Interest and overheads.....	832,500	
Total cost of first-year facilities.....	21,682,200	

SECOND-YEAR FACILITIES

MAIN LINE LOOP ADDITIONS AND MISCELLANEOUS		
7.6 miles 30" north of Oakland, Iowa.....	729,000	
9.7 miles 30" north of Tescott, Kans.....	1,106,500	
Interest and overheads.....	73,400	
Total cost of second-year facilities.....	1,908,900	

THIRD-YEAR FACILITIES

MAIN LINE LOOP ADDITIONS AND MISCELLANEOUS		
8.8 miles 30" north of Ventura, Iowa.....	824,300	
10.7 miles 30" north of Macks-ville, Kans.....	1,255,200	
Interest and overheads.....	83,200	
Total cost of third-year facilities.....	2,162,700	
Total cost of three-year project in Docket No. G-17485.....	25,753,800	

In its application in Docket No. G-17486, Northern proposes to construct and operate certain natural-gas facilities, as hereinafter described, to provide initial natural-gas service to existing and

proposed utility customers and to Northern's Peoples Natural Gas Division for distribution in 287¹ communities of which 170 are located in Iowa, 83¹ in Minnesota, 17 in South Dakota, 12 in Nebraska, 4 in Wisconsin and 1 in Illinois:

IOWA

Ackley.
Adair.
Alexander.
Allison.
Alvord.
Anamosa.
Anita.
Aplington.
Archer.
Arlington.
Arnolds Park.
Arthur.
Ashton.
Badger.
Bellevue.
Brayton.
Bristow.
Buffalo Center.
Calmar.
Calumet.
Cascade.
Castana.
Chapin.
Clarksburg.
Clermont.
Coalville.
Corwith.
Cresco.
Dawson.
Decorah.
Defiance.
Delhi.
Denison.
Dexter.
Dike.
Doon.
Dumont.
Duncombe.
Duniap.
Dysart.
Earlham.
Earling.
Earville.
Early.
Edgewood.
Elgin.
Elkader.
Elk Horn.
Elk Run Heights.
Emmetsburg.
Epworth.
Evansdale.
Farley.
Fayette.
Fertile.
Fostoria.
Galva.
Garrison.
Garwin.
George.
Germantown.
Gilbert.
Gilbertville.
Gladbrook.
Goldfield.
Goodell.

Graettinger.
Guttenburg.
Hampton.
Hancock.
Hannontown.
Hawkeye.
Hazelton.
Holland.
Holstein.
Hopkinton.
Hubbard.
Ida Grove.
Ionia.
Irwin.
Jamaica.
Janesville.
Jesup.
Kanawha.
Kesley.
Kimballton.
Lamont.
Langworthy.
Lansing.
LaPorte City.
Latimer.
Lawton.
Linden.
Logan.
Lytton.
Macedonia.
Manilla.
Manning.
Mapleton.
Maquoketa.
Marne.
Merrill.
Meservey.
Minden.
Mineola.
Mingo.
Missouri Valley.
Moneta.
Monona.
Monticello.
Moville.
Neola.
New Hampton.
New Hartford.
Newkirk.
Nora Springs.
Odebolt.
Oelwein.
Onawa.
Orange Center.
Ossage.
Ossian.
Otho.
Owasa.
Pacific Junction.
Panora.
Parkersburg.
Persia.
Plainfield.
Portsmouth.
Postville.
Preston.

¹Erie Mining Company was included by Northern as one of the "communities" proposed for new service in Docket No. G-17486. However, if gas were to be supplied to Erie Mining Company, it would be delivered through the facilities proposed by Iron Ranges and Iron Ranges' application does not include Erie Mining Company among the communities or companies proposed for service in Docket No. G-17626; therefore, the total number of "communities" in Northern's application in Docket No. G-17486 should be 286 and the number of Minnesota communities should be 82.

IOWA—Continued

Raymond.
Roland.
Rudd.
Ruthven.
Sabula.
Sac City.
Salix.
Schaller.
Sheffield.
Shelby.
Shell Rock.
Sibley.
Silver City.
Sloan.
Strawberry Point.
Stuart.
Summer.
Superior.
Tama.

Terrill.
Thor.
Toledo.
Traer.
Treynor.
Tripoli.
Vincent.
Vinton.
Wallingford.
Washburn.
Waukon.
Wellsburg.
West Bend.
West Union.
Whiting.
Whittemore.
Winthrop.
Woodbine.
Worthington.

MINNESOTA

Aurora.
Blwabik.
Blooming Prairie.
Bovey.
Brainerd.
Brewster.
Butterfield.
Buhl.
Calumet.
Cambridge.
Ceylon.
Chatfield.
Chisholm.
Coates.
Coleraine.
Cooley.
Crosby.
Deerwood.
Dover.
Elgin.
Ellendale.
Elmore.
Emmons.
Eveleth.
Eyota.
Gilbert.
Goodview.
Grand Rapids.
Hartland.
Hayfield.
Hayward.
Heron Lake.
Hibbing.
Hoyt Lakes.
Ihlen.
Ironton.
Jasper.
Keewatin.
Kenyon.
LaCrescent.
Lakeville Township.

Lanesboro.
Lewiston.
Little Falls.
Lonsdale.
Manchester.
Marble.
Medford.
Monterey.
Morristown.
Mountain Iron.
Nashauk.
New Market.
Okabena.
Pine Island.
Pipestone.
Plainview.
Preston.
Princeton.
Rapidan.
Round Lake.
Rushford.
St. Charles.
St. Cloud.
Sartell.
Sauk Rapids.
Silver Bay.
Spring Valley.
Stewartville.
Triumph.
Twin Lakes.
Two Harbors.
Utica.
Veseli.
Viola.
Virginia.
Waite Park.
Wanamingo.
Waterville.
West Concord.
Winona.
Zumbrota.

SOUTH DAKOTA

Baltic.
Bryant.
Canistota.
Clark.
Colman.
Colton.
Conde.
Dell Rapids.
Farmer.

Flandreau.
Fulton.
Hazel.
Howard.
Jefferson.
Oldham.
Stratford.
Yale.

NEBRASKA

Ames.
Cedar Bluffs.
Decatur.
Endicott.
Ithaca.
Jackson.

Leshara.
Millard.
Nickerson.
Panama.
Richland.
Rogers.

WISCONSIN

French Island.
LaCrosse.

Onalaska.
Shelby.

ILLINOIS

Savanna.

To supply the peak-day requirements of these 286 communities, which are es-

timated to be 105,394 Mcf in the first year, 139,530 Mcf in the second year and 164,568 Mcf in the third year, Northern proposes to construct, in the year required, the following facilities:

INITIAL OR FIRST-YEAR FACILITIES

MAIN LINE EXTENSION		Estimated cost
46 miles 20" Duluth to Iron Ranges		\$3,757,800

MAIN LINE LOOP ADDITIONS

Miles		Estimated cost
16.6	24" north of Paullina, Iowa	1,263,800
8.8	24" north of Sioux City, Iowa	675,500
20.4	24" north of Hooper, Nebr	1,559,500
9.6	24" north west of Palmyra, Nebr	831,900
	Nebr	831,900
8.8	30" north of Ventura, Iowa	729,000
7.6	30" north of Oakland, Iowa	729,000
7.2	30" north of Beatrice, Nebr	679,700
9.7	30" north of Tescott, Kans	1,106,500
11.1	30" north of Bushton, Kans	1,133,200
10.7	30" north of Macksville, Kans	1,255,200
8.2	30" north of Mullinville, Kans	773,700
19.4	30" north of Beaver, Okla	2,049,600
138.1	Total	12,881,900

COMPRESSOR ADDITIONS

Horsepower		Estimated cost
1,350	at Waterloo, Iowa	1,168,900
4,050	at Farmington, Minn	1,966,800
4,000	at Ventura, Iowa	920,600
4,000	at Ogden, Iowa	898,000
2,000	at Oakland, Iowa	989,200
4,000	at Palmyra, Nebr	917,700
2,000	at Beatrice, Nebr	505,400
2,000	at Clifton, Kans	492,900
4,000	at Mullinville, Kans	1,250,900
2,000	at Beaver, Okla	505,300
29,400	Total	9,615,700

BRANCH LINES, TOWN BORDER STATIONS AND MISCELLANEOUS

1,767 miles of 2" to 16" branch pipelines	34,513,400
258 town border stations	3,933,900
Miscellaneous pipeline	169,500
Total	38,616,800
Interest and overheads	2,592,600
Total cost of first-year facilities	67,464,800

SECOND-YEAR FACILITIES

MAIN LINE LOOP ADDITIONS

Miles		Estimated cost
7.6	30" north of Ventura, Iowa	714,700
10.4	30" north of Ogden, Iowa	957,200
10.8	30" north of Mullinville, Kans	1,036,700
28.8	Total	2,708,600

COMPRESSOR ADDITIONS AND MISCELLANEOUS

4,000 horsepower at Oakland, Iowa	935,100
2,000 horsepower at Bushton, Kans	459,600
Interest and overheads	164,100
Total	1,558,800
Total cost of second-year facilities	4,267,400

THIRD-YEAR FACILITIES

MAIN LINE LOOP ADDITIONS

Miles		Estimated cost
7.9	30" north of Ventura, Iowa	\$787,300
10.9	30" north of Beatrice, Nebr	1,041,700
5.7	30" north of Macksville, Kans	535,100
24.5	Total	2,364,100

COMPRESSOR ADDITIONS AND MISCELLANEOUS

4,000 horsepower at Ogden, Iowa	918,100
4,000 horsepower at Oakland, Iowa	1,005,400
2,000 horsepower at Mullinville, Kans	496,800
Interest and overheads	191,000
Total	2,601,300
Total cost of third-year facilities	4,965,400
Total cost of three-year project in Docket No. G-17486	\$76,697,600

*The second and third-year facilities required for Northern's project in Docket No. G-17485 are included in the first-year facilities proposed in Docket No. G-17486. The combined cost of these second and third-year facilities is estimated to be \$4,071,600 so that the total estimated cost of \$76,697,600 for the facilities set forth in the application in Docket No. G-17486 is overstated by \$4,071,600 since Northern has attributed the cost of certain of the first-year facilities in Docket No. G-17486 to the service proposed in Docket No. G-17485.

The number of communities proposed by Northern for initial service in both Docket Nos. G-17485 and G-17486 totals 325 and the cost of all facilities proposed to be constructed in both dockets, including interest and overheads, is estimated to be \$98,379,800.² The applications state that the necessary funds to defray this cost will be provided initially from cash on hand, reserve accruals, retained earnings and revolving bank credits. Subsequently, permanent financing will be arranged by issuing approximately \$49,000,000 of sinking fund debentures, \$20,000,000 of preferred stock and \$10,000,000 of common stock.

In Docket No. G-17626, Iron Ranges proposes to construct and operate entirely within the State of Minnesota certain natural-gas facilities, as herein-after described, to supply natural gas to 28 Minnesota communities, already listed herein as being among the 325 communities proposed by Northern in Docket Nos. G-17485 and G-17486, and to certain industrial consumers. The pipeline system which Iron Ranges proposes to construct would consist of two main lines. One of these, the Mesabi line, would connect with Northern's proposed line near Mountain Iron and would extend in an easterly direction from Grand Rapids along the Mesabi Iron Range to Hoyt Lakes to serve natural gas to the Communities of Aurora, Biwabik, Bovey, Buhl, Calumet, Coleraine, Cooley, Gilbert, Keewatin, Marble, Mountain Iron, Nashwauk, Chisholm, Eveleth, Hibbing and Virginia, all of which are situated between the western and eastern termini of the Mesabi line.

²Excluding from Docket No. G-17486 the \$4,071,600 referred to in footnote 2, supra.

The Mesabi line would also make direct pipeline sales on an interruptible basis to Minnesota Power & Light Company's power plants near Aurora and Grand Rapids. The second main line proposed by Iron Ranges is the North Shore line which would extend about 67 miles in a northeasterly direction from a point of connection with Northern's proposed line near Duluth along the north shore of Lake Superior to Silver Bay. This North Shore line would be used to supply gas to the Communities of Two Harbors and Silver Bay and to make firm sales of gas to Reserve Mining Company's taconite pelletization plant near Silver Bay. The North Shore line would also make interruptible sales to Reserve Mining Company for use in its power plant and to the Village of Two Harbors for use in its municipal power plant.

The facilities which Iron Ranges proposes to construct in order to make the afore-mentioned sales are summarized below:

Mesabi Line	Estimate cost
116.5 miles of 3" to 12" pipeline	\$3,274,855
Appurtenant facilities	178,682

Total Cost of Mesabi Line... 3,453,537

North Shore Line	Estimate cost
63.9 miles of 4" to 12" pipeline	2,292,872
Appurtenant facilities	34,329

Total cost of North Shore Line... 2,327,201

Iron Ranges estimates the combined cost of its two transmission lines to be \$5,780,738. Although the application does not specify the exact cost of the distribution systems which Iron Ranges proposes to construct or purchase, the initial plant value of all these distribution facilities is estimated to be approximately \$1,833,864 so that the total cost of all transmission and distribution facilities to be constructed or acquired by Iron Ranges totals about \$7,614,602. Iron Ranges will not utilize either its North Shore or Mesabi lines to distribute gas in the Communities of Barnum, Carlton, Crosby, Deerwood, Ironton, Kettle River, Moose Lake and Proctor because town-border service to these communities is to be provided by extensions proposed by Northern in Docket Nos. G-17485 and G-17486 and distribution of gas therein is proposed by Iron Ranges.

Iron Ranges' initial capital requirements amount to \$7,897,000. Iron Ranges proposes to issue approximately \$5,775,000 of first mortgage bonds, \$1,073,000 of interim notes and \$1,402,000 of common stock to yield net proceeds amounting to about \$8,250,000 which will be used, in connection with present assets, to construct initial facilities, to provide operating funds and to carry out the first-year expansion program.

For gas to supply the 325 communities proposed in Docket Nos. G-17485 and G-17486, Northern is relying upon gas reserves totaling approximately 12.6 trillion cubic feet which Northern controls directly, or indirectly through its subsidiary, Permian, who was authorized by the Commission's order issued November 6, 1958, in Docket Nos. G-14931, et al., to sell up to 425,000 Mcf of gas per day to Northern. Because El Paso has a

transmission system, known as the "Dumas Line", extending between the southern portion of Northern's system in Moore County, Texas, and the northernmost portion of Permian's system in Yoakum County, Texas, El Paso and Northern have a transportation-exchange agreement whereby El Paso accepts up to 425,000 Mcf of gas per day from Permian at El Paso's Plains compressor station in Yoakum County and transports and delivers a like quantity of gas to Northern at El Paso's Dumas compressor station in Moore County. For the use of El Paso's Dumas Line and other facilities, by means of which this exchange or transportation of gas is accomplished, Northern pays El Paso 2¢ per Mcf for gas delivered by El Paso at Dumas.

In Docket No. G-17849, El Paso, pursuant to a verbal agreement with Northern, seeks Commission authorization to alter the presently-certificated transportation-exchange arrangement with Northern so that El Paso, at the latter's option, may substitute by delivery to Northern in Beaver County, Oklahoma, a quantity of approximately 25,000 Mcf of gas per day in lieu of delivering, under present operations, a like quantity of gas to Northern at Dumas. When El Paso exercises this option to deliver up to 25,000 Mcf per day directly into Northern's main line in Beaver County, El Paso will be obligated at such times to deliver to Northern at Dumas only 400,000 Mcf of the presently-certificated exchange quantity of 425,000 Mcf. In consideration of Northern's accommodating El Paso in this manner, El Paso has verbally agreed that deliveries made to Northern in Beaver County will be made in exchange without the usual charge of 2 cents per Mcf mentioned above.

El Paso proposes to purchase the requisite 25,000 Mcf of gas per day from various producers in the Highland, Ridgeway, Highland Chester and South Ridgeway Fields, all of which are located in Beaver County, Oklahoma. El Paso states that its acquisition of the Beaver County gas will be in the public interest (1) because it represents a new long-term supply of clean high-pressure gas-well gas which will be used to supplement El Paso's existing natural-gas reserves and (2) because the gas can be made available to El Paso at its Plains compressor station, by the displacement method hereinbefore described, without the construction of the extensive pipeline facilities which would otherwise be required.

In order to acquire the Beaver County gas in quantities up to 25,000 Mcf per day for delivery to Northern's main line, El Paso proposes to construct and operate the following facilities:

Facilities	Estimated cost
Beaver County Compressor Station (240 horsepower)-----	\$80,000
Beaver Gasoline Plant (inlet capacity of 25 MMcf)-----	930,000
Beaver Dehydration Plant (capacity of 25 MMcf)-----	95,000
Gathering system consisting of about 64.2 miles of 4½" to 10¾" pipeline-----	1,174,000

Facilities	Estimated cost
Metering facilities and other appurtenances-----	\$21,000
Total direct cost-----	2,300,000
General overhead and contingency-----	230,000
Total cost of project in Docket No. G-17849-----	2,530,000

Northern proposes in Docket No. G-18110 to construct and operate an interconnection between its main system and the above-described El Paso facilities in Beaver County, Oklahoma, to receive the Beaver County gas from El Paso. The estimated cost of this interconnection is \$8,600.

In Docket No. G-17487, Permian seeks authorization to increase by 50,000 Mcf per day the maximum volume of 425,000 Mcf of gas per day which it is presently authorized to sell and deliver to Northern at El Paso's Plains compressor station so as to raise the total certificated sale volume to 475,000 Mcf per day. Permian states that it will not have to build any additional facilities to increase its deliveries at Plains to 475,000 Mcf per day. The application alleges that the sale of these additional volumes by Permian to Northern will be made pursuant to Permian's presently effective Rate Schedule P-1 and that the increase of 50,000 Mcf per day will be used by Northern to supplement its over-all gas supply.

In Docket No. G-17854, El Paso, pursuant to an agreement with Northern dated December 1, 1958, proposes to provide an additional 50,000 Mcf per day at Dumas in exchange for the 50,000 Mcf per day of additional gas which Permian proposes in Docket No. G-17487 to deliver, at Plains, to El Paso for Northern's account. The authorization sought by El Paso in Docket No. G-17854 would raise the volume of 425,000 Mcf which El Paso was certificated to transport or exchange in Docket No. G-15139 to a total of 475,000 Mcf.

El Paso proposes to acquire the additional 50,000 Mcf per day from Phillips pursuant to an agreement dated October 13, 1945, between El Paso and Phillips whereby El Paso, commencing January 1, 1960, may purchase an additional 80,000 Mcf per day from Phillips at the latter's Dumas gasoline plant located in Moore County, Texas. Of this volume of 80,000 Mcf to be purchased from Phillips by El Paso, 50,000 Mcf will be available to El Paso only if the Commission authorizes Phillips to abandon the sale of a like volume of 50,000 Mcf to Northern which the latter purchases from Phillips pursuant to a contract dated January 1, 1953, between Northern and Phillips. This contract provides for the sale and delivery by Phillips to Northern of 50,000 Mcf per day from Phillips' Dumas gasoline plant, such sale to terminate by the terms of the contract on January 1, 1960. Northern was certificated in Docket No. G-2125 to construct certain measuring facilities and approximately 1,800 feet of 16-inch pipeline from Phillips' Dumas gasoline plant to El Paso's Dumas compressor station where El

Paso compresses the Phillips gas for Northern for injection into Northern's main line. Under a contract dated January 31, 1953, between El Paso and Northern, the latter will, subject to requisite Commission authorization, sell the aforementioned facilities to El Paso upon termination of its purchase contract with Phillips.

The foregoing explanation indicates why El Paso seeks in Docket No. G-17854 a total of three authorizations: (1) Permission to transport and exchange an additional 50,000 Mcf of gas with Northern thereby increasing the total authorized transportation-exchange volume to 475,000 Mcf per day, (2) permission to abandon the compression service which El Paso presently renders for Northern in connection with Northern's purchase of 50,000 Mcf per day from Phillips, and (3) permission to acquire Northern's facilities through which Northern transports the 50,000 Mcf now purchased from Phillips to El Paso's Dumas compressor station. El Paso avers that it will need no facilities other than those which it desires to acquire from Northern to enable it to receive into its Dumas compressor station the additional 80,000 Mcf per day which it proposes to purchase from Phillips.

Northern's application in Docket No. G-17874 requests authorization to abandon the facilities, hereinbefore described, through which Northern presently transports the gas received from Phillips at the latter's Dumas gasoline plant to El Paso's Dumas compressor station. In support of its request to abandon these facilities, Northern states that it will have no need for the facilities after January 1, 1960, because Northern's gas purchase contract with Phillips is due to expire by its own terms on January 1, 1960, and because Northern is obligated, under its contract with El Paso, subject to requisite Commission authorization, to sell these facilities to El Paso on January 1, 1960, at the then depreciated book value which, according to the application, is \$27,092.89.

Phillips' application in Docket No. G-18113 requests authorization, effective January 1, 1960, to abandon the sale of 50,000 Mcf of gas per day to Northern from Phillips' Dumas gasoline plant. As hereinbefore stated, Phillips' contract with Northern provides for termination of the sale on January 1, 1960, at which time El Paso is contractually entitled to receive the volume of gas now being sold by Phillips to Northern.

The Commission finds:

(1) Pursuant to § 1.20(b) of the Commission's rules of practice and procedure, the applications hereinbefore described should be consolidated for the purpose of hearing on all matters at issue therein.

(2) It is in the public interest and appropriate in carrying out the provisions of the Natural Gas Act that the order of procedure hereinafter prescribed be followed so that this consolidated proceeding may be completed with reasonable dispatch.

The Commission orders:

(A) The applications filed in Docket Nos. G-17485, G-17486, G-17487, G-

17626, G-17849, G-17854, G-17874, G-18110 and G-18113 be and they are hereby consolidated for hearing.

(B) Pursuant to the authority contained in and subject to the jurisdiction conferred upon the Federal Power Commission by sections 7 and 15 of the Natural Gas Act, and the Commission's rules of practice and procedure, a hearing be held commencing April 20, 1959, at 10:00 a.m., e.s.t., in a hearing room of the Federal Power Commission, 441 G Street NW., Washington, D.C., concerning the matters involved in and the issues presented by such applications. Such hearing shall be conducted in accordance with the procedure prescribed in paragraph (C) hereof.

(C) With respect to the conduct of the hearing in this consolidated proceeding, the procedure shall be as follows:

(i) Northern shall go forward first with its direct evidence as to all matters and issues related to Northern's application in Docket No. G-17485, including any relevant evidence which any of Northern's customers, proposed distributors or other parties may desire to offer, followed by the presentation of evidence by the other applicants, viz, Permian in Docket No. G-17487 and El Paso in Docket Nos. G-17849 and G-17854, whose applications support the entire gas supply upon which Northern is relying in this consolidated proceeding. Following the completion of El Paso's direct evidence offered in Docket No. G-17854, Phillips shall present its evidence in support of its abandonment application in Docket No. G-18113 and Northern shall present its direct case in support of its abandonment application in Docket No. G-17874 and its certificate application in Docket No. G-18110. Upon the conclusion of its direct evidence in Docket Nos. G-17874 and G-18110, Northern shall then present all its direct evidence as to all matters and issues relating to Northern's application in Docket No. G-17486, including any relevant evidence which any of Northern's customers, proposed distributors or other parties may desire to offer in connection with Docket No. G-17486, followed by Iron Ranges' presentation of its direct evidence in support of its application filed in Docket No. G-17626.

(ii) Upon the conclusion of each witness' direct testimony, staff counsel and other parties may conduct as much of their cross-examination of a preliminary nature as they are prepared to undertake; after the last witness has been presented, the Presiding Examiner shall recess the hearing until such date as he determines will permit the parties a reasonable time within which to prepare for cross-examination.

(iii) Any party to this consolidated proceeding desiring to have testimony or exhibits previously presented in prior Commission proceedings admitted in evidence in this consolidated proceeding by reference to the records of the prior proceedings, shall have such testimony or exhibits physically reproduced for introduction into the record in this consolidated proceeding. Ten copies of such reproduced material shall be filed with the Commission upon commencement of the

hearing in this consolidated proceeding and copies thereof shall be furnished to all parties in this proceeding either prior to the commencement of the hearing or at the time the party desiring to introduce such material presents its direct evidence at the hearing.

(D) Protests or petitions to intervene may be filed with the Federal Power Commission, Washington 25, D.C., in accordance with the rules of practice and procedure (18 CFR 1.8 or 1.10) on or before April 10, 1959.

By the Commission.

[SEAL] JOSEPH H. GUTRIDE,
Secretary.

[F.R. Doc. 59-2819; Filed, Apr. 3, 1959;
8:45 a.m.]

[Docket No. G-18109]

BRADLEY PRODUCING CORP.

Order for Hearing and Suspending Proposed Change in Rate

MARCH 30, 1959.

The Bradley Producing Corporation (Bradley), on March 2, 1959, tendered for filing a proposed change in its presently effective rate schedule for sales of natural gas subject to the jurisdiction of the Commission. The proposed change, which constitutes an increased rate and charge, is contained in the following designated filing:

Description: Notice of change, February 27, 1959.

Purchaser: Natural Gas Pipeline Company of America.

Rate schedule designation: Supplement No. 2 to Bradley's FPC Gas Rate Schedule No. 1.

Effective date: April 2, 1959 (stated effective date is the first day after the required thirty days' notice).

In support of its proposed periodic rate increase Bradley states that the pricing provisions of its contract collectively represent the contract price; the proposed rate is an integral part of the initial rate filing; and such pricing arrangements are economically desirable and in the public interest.

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

The Commission finds: It is necessary and proper in the public interest and to aid in the enforcement of the provisions of the Natural Gas Act that the Commission enter upon a hearing concerning the lawfulness of the proposed change and that Supplement No. 2 to Bradley's FPC Gas Rate Schedule No. 1 be suspended and the use thereof deferred as hereinafter ordered.

The Commission orders:

(A) Pursuant to the authority of the Natural Gas Act, particularly sections 4 and 15 thereof, the Commission's rules of practice and procedure, and the regulations under the Natural Gas Act (18 CFR, Ch. I), a public hearing shall be held upon a date to be fixed by notice from the Secretary concerning the law-

fulness of the proposed increased rate and charge contained in Supplement No. 2 to Bradley's FPC Gas Rate Schedule No. 1.

(B) Pending the hearing and decision thereon, the supplement hereby is suspended and the use thereof deferred until September 2, 1959, and thereafter until such further time as it is made effective in the manner prescribed by the Natural Gas Act.

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

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

By the Commission.

[SEAL] JOSEPH H. GUTRIDE,
Secretary.

[F.R. Doc. 59-2820; Filed, Apr. 3, 1959;
8:45 a.m.]

[Docket No. G-18149]

TEXAS ILLINOIS NATURAL GAS PIPELINE CO.

Order Suspending Proposed Original and Revised Tariff Sheets and Providing for Hearing

MARCH 31, 1959.

Texas Illinois Natural Gas Pipeline Company (Texas), on March 2, 1959, tendered for filing Original Sheets Nos. 6-A and 6-B, First Revised Sheet No. 10-C, Second Revised Sheet No. 7, Fourth Revised Sheet No. 12-A, Fifth Revised Sheet No. 6, and Sixth Revised Sheet No. 5 to its FPC Gas Tariff, Original Volume No. 1, proposing that such tariff sheets become effective on April 1, 1959. Such tariff sheets would effect an increase in rates and charges of approximately \$3,844,000 annually or 7.8 percent. The proposed rates would supersede rates in effect subject to refund in Docket No. G-13951.

The now proposed increased rates and charges are largely based upon (1) a claimed rate of return of 6 3/4 percent in lieu of the 6 percent rate upon which present contingent rates are computed, (2) shifts in gas supply to higher cost sources and claimed contractual increases in cost of purchased gas, and (3) increased payroll and other operating expenses.

Protests and requests for suspension of the proposed rate increases have been received from several of Texas' customers and the State Commissions of Indiana, Kansas and Wisconsin. The Kansas Commission states its intention to intervene.

The increased rates and charges proposed by Texas in Original Sheet Nos. 6-A and 6-B, First Revised Sheet No. 10-C, Second Revised Sheet No. 7, Fourth Revised Sheet No. 12-A, Fifth Revised Sheet No. 6, and Sixth Revised Sheet No.

5 to its FPC Gas Tariff, Original Volume No. 1, have not been shown to be justified, and may be unjust, unreasonable, unduly discriminatory, or preferential, or otherwise unlawful.

The Commission finds: It is necessary and proper in the public interest and to aid in the enforcement of the provisions of the Natural Gas Act that the Commission enter upon a hearing, pursuant to the authority of the Natural Gas Act, particularly sections 4 and 15 thereof, concerning the lawfulness of the rates, charges, classifications, and services provided in the aforementioned tariff sheets and that such sheets be suspended as hereinafter ordered and the use thereof be deferred pending hearing and decision thereon, except as they may become effective as provided by the Natural Gas Act.

The Commission orders:

(A) Pursuant to the authority of the Natural Gas Act, particularly sections 4 and 15 thereof, the Commission's rules of practice and procedure, and the regulations under the Natural Gas Act (18 CFR, Ch. I), a public hearing be held at a time and place to be fixed by notice from the Secretary concerning the lawfulness of the rates, charges, classifications, and services contained in Texas's Original Volume No. 1, as proposed to be amended by Original Sheet Nos. 6-A and 6-B, First Revised Sheet No. 10-C, Second Revised Sheet No. 7, Fourth Revised Sheet No. 12-A, Fifth Revised Sheet No. 6, and Sixth Revised Sheet No. 5.

(B) Pending such hearing and decision thereon, the aforementioned tariff sheets be and the same are each hereby suspended and the use thereof deferred until September 2, 1959, and until such further time as they are made effective in the manner prescribed by the Natural Gas Act.

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

By the Commission.

[SEAL] JOSEPH H. GUTRIDE,
Secretary.

[F.R. Doc. 59-2821; Filed, Apr. 3, 1959;
8:45 a.m.]

[Docket No. G-18148]

NATURAL GAS PIPELINE COMPANY OF AMERICA

Order for Hearing and Suspending Proposed Original and Revised Tariff Sheets

MARCH 31, 1959.

On March 2, 1959, Natural Gas Pipeline Company of America (Natural) tendered for filing original and revised tariff sheets as follows: Original Sheets Nos. 5-A and 5-B, First Revised Sheets Nos. 7-B, 7-C, 7-D, 7-E, 7-F and 9, Third Revised Sheet No. 27, Fifth Revised Sheet No. 7 and Seventh Revised Sheets Nos. 5 and 6, all to Natural's FPC Gas Tariff, First Revised Volume No. 1.

No. 66—3

Natural requests that such proposed changes in its tariff¹ become effective April 1, 1959.

Natural's filing proposes to increase charges to its present wholesale customers by about \$5,135,000 or 6.6 percent annually. Natural's proposal is based on claimed increased costs resulting from (1) a claimed 6¼ percent rate of return in lieu of the 6¼ percent upon which present contingent rates are computed, (2) appreciation of production plant by the amount of a claimed discrepancy between book balance and "true original cost," (3) retention by Natural of the tax benefit related to percentage depletion of its production, and (4) increased payroll and other operating expenses. In support of its proposed increased rates Natural submitted a cost of service covering actual sales for the year ended December 31, 1958, purportedly adjusted for estimated and known changes through August 31, 1959.

Natural proposes to change its form of contract demand rate schedule from one which provides blocked demand and blocked commodity charges based on source of gas to one which eliminates such blocking. Natural states that increased capacity eliminates the necessity for such blocking. Natural also proposes to change the minimum bill provision of its contract demand rates to provide for payment of a 75 percent annual load factor guarantee in lieu of payment only of the demand charge.

The increased rates and charges proposed by Natural in the above-designated Original and Revised Tariff Sheets have not been shown to be justified, and may be unjust, unreasonable, unduly discriminatory or preferential, or otherwise unlawful.

The Commission finds: It is necessary and proper in the public interest, and to aid in the enforcement of the provisions of the Natural Gas Act, that the Commission enter upon a hearing concerning the lawfulness of the rates, charges, classifications, and services contained in Natural's FPC Gas Tariff as proposed to be changed by the above-designated Original and Revised Tariff Sheets tendered for filing on March 2, 1959; and that said Revised Tariff Sheets should be suspended and the use thereof deferred as hereinafter ordered.

The Commission orders:

(A) Pursuant to the authority of the Natural Gas Act, particularly sections 4 and 15 thereof, the Commission's rules of practice and procedure, and the regulations under the Natural Gas Act (18 CFR, Ch. I), a public hearing be held, upon a date to be fixed by notice from the Secretary, concerning the lawfulness of the rates, charges, classifications and services contained in Natural's FPC Gas Tariff as proposed to be changed by the above-designated Original and Revised Tariff Sheets tendered for filing March 2, 1959.

(B) Pending such hearing and decision thereon, Natural's Original Sheets

¹ Natural's presently effective rates are in effect subject to refund in Docket Nos. G-16026 (CD-1 rate) and G-13950 (CD-2 and G-1 rates).

Nos. 5-A and 5-B, First Revised Sheets Nos. 7-B, 7-C, 7-D, 7-E, 7-F and 9, Third Revised Sheet No. 27, Fifth Revised Sheet No. 7 and Seventh Revised Sheets Nos. 5 and 6, all to Natural's FPC Gas Tariff, First Revised Volume No. 1, hereby are suspended and the use thereof deferred until September 2, 1959, and until such further time as they may be made effective in the manner prescribed by the Natural Gas Act.

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

By the Commission.

[SEAL] JOSEPH H. GUTRIDE,
Secretary.

[F.R. Doc. 59-2822; Filed, Apr. 3, 1959;
8:45 a.m.]

[Docket No. E-6872]

DUKE POWER CO.

Notice of Application

MARCH 31, 1959.

Take notice that on March 27, 1959, an application was filed with the Federal Power Commission pursuant to section 204 of the Federal Power Act by Duke Power Company ("Applicant"), a corporation organized under the laws of the State of New Jersey and doing business in the States of North Carolina and South Carolina with its principal business office at Charlotte, North Carolina, seeking an order authorizing the issuance of 150,000 (maximum) shares of Common Stock without par value. The 150,000 shares of Common Stock will be sold by Applicant directly to a Trustee under a Trust Agreement executed by Applicant pursuant to the provisions of a Stock Purchase-Savings Program for regular employees of Applicant and its wholly-owned subsidiary, Mill-Power Supply Company. The Stock Purchase-Savings Program is scheduled to begin on July 1, 1959. With respect to the issuance and sale of the aforesaid Common Stock, Applicant requests an exemption from § 34.1a of the regulations under the Federal Power Act requiring competitive bidding. Applicant states that the net proceeds from the issuance and sale of the Common Stock will be used for general corporate purposes and will provide Applicant with new permanent capital for such purposes.

Any person desiring to be heard or to make any protest with reference to said application should, on or before the 20th day of April 1959, file with the Federal Power Commission, Washington 25, D.C., petitions or protests in accordance with the requirements of the Commission's rules of practice and procedure (18 CFR 1.8 or 1.10). The application is on file and available for public inspection.

[SEAL] JOSEPH H. GUTRIDE,
Secretary.

[F.R. Doc. 59-2823; Filed, Apr. 3, 1959;
8:46 a.m.]

[Docket No. G-17616]

COLORADO INTERSTATE GAS CO. Notice of Application and Date of Hearing

MARCH 31, 1959.

Take notice that on January 22, 1959, supplemented on March 6, 1959, Colorado Interstate Gas Company (Applicant) filed in Docket No. G-17616 an application pursuant to section 7 of the Natural Gas Act for approval of the abandonment of certain facilities by sale and transfer to Citizens Utilities Company (Citizens), and for authorization to construct and operate certain new metering and regulating facilities, all as more fully set forth in the application and supplement which are on file with the Commission and open to public inspection.

Applicant proposes to sell and transfer to Citizens some 110.9 miles of transmission lateral pipeline ranging in size from 2-inch to 8-inch diameter, 4 direct sale metering stations, 11 resale metering and regulating stations, and 3 main-line check metering and regulating stations, all interconnected and located in the Arkansas Valley of Colorado, between Applicant's Bivens-to-Denver and Four-way-to-Kit Carson main pipelines to which they are attached. Citizens proposes to continue to purchase gas from Applicant for resale to its present customers in the area and will also sell gas purchased from Applicant to four direct sale customers now being served by Applicant.

Applicant proposes to construct and operate three new metering and regulating stations for the sale and delivery of gas to Citizens at Applicant's main lines rather than at the city gates of the various towns in the area, as at the present. The total cost of these new facilities is stated to be \$20,748, to be defrayed from Applicant's funds on hand.

The original cost of the facilities to be sold to Citizens, some of which were constructed in 1929, is recorded on Applicant's books as \$1,007,543. By sales agreement dated December 19, 1958, Citizens will pay Applicant \$250,000 cash on the date of the proposed transfer.

This matter is one that should be disposed of as promptly as possible under the applicable rules and regulations and to that end:

Take further notice that, pursuant to the authority contained in and subject to the jurisdiction conferred upon the Federal Power Commission by sections 7 and 15 of the Natural Gas Act, and the Commission's rules of practice and procedure, a hearing will be held on April 27, 1959, at 9:30 a.m., e.d.s.t., in a Hearing Room of the Federal Power Commission, 441 G Street NW., Washington, D.C., concerning the matters involved in and the issues presented by such application: *Provided, however*, that the Commission may, after a non-contested hearing, dispose of the proceedings pursuant to the provisions of § 1.30(c) (1) or (2) of the Commission's rules of practice and procedure. Under the procedure herein provided for, unless otherwise advised, it will be unnecessary for Applicant to appear or be represented at the hearing.

Protests or petitions to intervene may be filed with the Federal Power Commission, Washington 25, D.C., in accordance with the rules of practice and procedure (18 CFR 1.8 or 1.10) on or before April 20, 1959. Failure of any party to appear at and participate in the hearing shall be construed as waiver of and concurrence in omission herein of the intermediate decision procedure in cases where a request therefor is made.

[SEAL]

JOSEPH H. GUTRIDE,
Secretary.[F.R. Doc. 59-2824; Filed, Apr. 3, 1959;
8:46 a.m.]

FEDERAL RESERVE SYSTEM

WISCONSIN BANKSHARES CORPORATION

Notice of Request for Determination and Order for Hearing Thereon

Notice is hereby given that request has been made to the Board of Governors of the Federal Reserve System, pursuant to section 4(c) (6) of the Bank Holding Company Act of 1956 (12 U.S.C. 1843) and § 5(b) of the Board's Regulation Y (12 CFR 222.5(b)), by Wisconsin Bankshares Corporation, Milwaukee, Wisconsin, a bank holding company, for a determination by said Board that First Wisconsin Company, Milwaukee, Wisconsin, and the activities thereof are of the kind described in those provisions of the Act and the regulation so as to make it unnecessary for the prohibitions of section 4 of the Act with respect to shares in nonbanking organizations to apply in order to carry out the purposes of the Act:

Inasmuch as section 4(c) (6) of the Bank Holding Company Act of 1956 requires that any determination pursuant thereto be made by the Board after due notice and hearing and on the basis of the record made at such hearing.

It is hereby ordered, That pursuant to section 4(c) (6) of the Bank Holding Company Act of 1956 and in accordance with sections 5(b) and 7(a) of the Board's Regulation Y (12 CFR 222.5(b), 222.7(a)), promulgated under the Bank Holding Company Act of 1956, a hearing with respect to this matter be held commencing on May 26, 1959 at 10:00 a.m., at the Federal Reserve Bank of Chicago, 230 South LaSalle Street, in the City of Chicago, State of Illinois, before a duly selected hearing officer, such hearing to be conducted in accordance with the rules of practice for Formal Hearings of the Board of Governors of the Federal Reserve System (12 CFR Part 263). The right is reserved to the Board or such hearing officer to designate any other date or place for such hearing or any part thereof which may be determined to be necessary or appropriate for the convenience of the parties. The Board's rules of practice for Formal Hearings provide in part, that "All such hearings shall be private and shall be attended only by respondents and their representatives or counsel, representatives of the

Board, witnesses, and other persons having an official interest in the proceedings: *Provided, however*, That on the written request of one or more respondents or counsel for the Board, or on its own motion, the Board, when not prohibited by law, may permit other persons to attend or may order the hearing to be public."

Any person desiring to give testimony in this proceeding should file with the Secretary of the Board, directly or through the Federal Reserve Bank of Chicago, on or before April 21, 1959, written request relative thereto, said request to contain a statement of the reasons for wishing to appear, the nature of the petitioner's interest in the proceeding, and a summary of the matters concerning which said petitioner wishes to give testimony. Such request will be presented to the designated hearing officer for his determination in the matter at the appropriate time. Persons submitting timely requests will be notified of the hearing officer's decision in due course.

Dated at Washington, D.C., this 27th day of March 1959.

By order of the Board of Governors.

[SEAL]

KENNETH A. KENYON,
Assistant Secretary.[F.R. Doc. 59-2825; Filed, Apr. 3, 1959;
8:46 a.m.]

DEPARTMENT OF JUSTICE

Office of Alien Property

FRANZISKA VON CRAMM ET AL.

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 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, Claim No., Property, and Location

Franziska von Cramm, Oelber a.w.w., Post Beddeckentstet, Kr. Wolfenbuettel, Germany; \$14,737.41 in the Treasury of the United States. Vesting Order No. 7745; Claim No. 43076.

Elinor Thams, Arnold Heißestrasse 19, Hamburg, Germany; \$6,675.28 in the Treasury of the United States. Vesting Order No. 1220; Claim No. 43078.

John Pulvermann, Jr., R.F.D. No. 2, Flemington, New Jersey; \$6,675.28 in the Treasury of the United States. Vesting Order No. 1220; Claim No. 43078.

Executed at Washington, D.C., on March 27, 1959.

For the Attorney General.

[SEAL]

PAUL V. MYRON,
Deputy Director,
Office of Alien Property.[F.R. Doc. 59-2834; Filed, Apr. 3, 1959;
8:47 a.m.]

INTERSTATE COMMERCE COMMISSION

[Notice 104]

MOTOR CARRIER TRANSFER PROCEEDINGS

APRIL 1, 1959.

Synopses of orders entered pursuant to section 212(b) of the Interstate Commerce Act, and rules and regulations prescribed thereunder (49 CFR Part 179), appear below:

As provided in the Commission's special rules of practice any interested person may file a petition seeking reconsideration of the following numbered proceedings within 20 days from the date of publication of this notice. Pursuant to section 17(8) of the Interstate Commerce Act, the filing of such a petition will postpone the effective date of the order in that proceeding pending its disposition. The matters relied upon by petitioners must be specified in their petitions with particularity.

No. MC-FC 61523. By order of March 26, 1959, the Commission, Division 4, acting as an Appellate Division, approved and authorized the transfer to Arnold Platteter, Fountain City, Wisconsin, of Certificates in Nos. MC 24267 and MC 24267 Sub 1, both issued April 25, 1956, to Raymond G. Baures and Arnold Platteter, a partnership, doing business as Baures and Platteter, Fountain City, Wisconsin, authorizing the transportation of general commodities, excluding household goods, as defined by the Commission, commodities in bulk, and certain specified commodities, from Winona, Minn., and points in Minnesota within 35 miles of Winona, to points in a specified territory in Wisconsin, and specific commodities, from, to, and between, specified points in Wisconsin, and Minnesota. Marvin L. Gugina, First State Bank Building, Fountain City, Wisconsin.

No. MC-FC 61812. By order of March 27, 1959, The Transfer Board approved the transfer to Williams Motor Transfer, Inc., Barre, Vermont, of the operating rights in Certificates Nos. MC 59156 and MC 59156 Sub 3, issued May 28, 1952, and December 24, 1952, to MacDonald Trucking Co., a Corporation, Wakefield, Massachusetts, authorizing the transportation, over irregular routes, of cork, from Camden, N.J., to points in Massachusetts, boilers, metal sinks, metals, and heaters and parts, between Cambridge and Boston, Mass., on the one hand, and, on the other, Kingston, Poughkeepsie, New Rochelle, and Buffalo, N.Y., seven specified towns in New Jersey, Wilmington and Edgemoor, Del., Philadelphia and Pittsburgh, Pa., points in Rhode Island, Connecticut, and the District of Columbia, those in the New York, N.Y., Commercial Zone, and in a described portion of New York State, metal condenser cases, metal containers, and sheet steel, from Everett, Mass., to Fort Edward, N.Y., empty boxes, from Fort Edward, N.Y., to Everett, Mass., building materials and supplies and tools, from Boston, Mass., to Barre, Vt., Portland, Maine, and

points in Maine within 50 miles of Portland, Plainfield, Conn., and points in Connecticut within 35 miles of Plainfield, points in Providence and Washington Counties, R.I., those in a described portion of New Hampshire, and from points in Rhode Island to Plainfield, Conn., and within 40 miles thereof, building materials, from points in a described portion of Massachusetts to Plainfield, Conn., and points in Connecticut within 35 miles of Plainfield, sawdust and shavings, from Oxford, Mass., to Plainfield, Conn., and points in Connecticut within 30 miles of Plainfield, Fertilizer and fertilizer materials, from New London, Conn., to Jewett City, Conn., from Hartford, Conn., to Danielson, Conn., and from Boston and Woburn, Mass., to Plainfield, Conn., and points in Connecticut within 40 miles of Plainfield, lime, from West Stockbridge, Mass., and Line Rock, R.I., to Plainfield, Conn., and points in Connecticut within 40 miles of Plainfield, Soda ash, from Bridgeport, Conn., to Norwich and Dayville, Conn., corn meal, from Foster, R.I., to Plainfield, Conn., wooden spindles, dowels, and clothes pins, from Windham, Conn., to Brattleboro, Vt., apple boxes, from Providence and Pawtucket, R.I., and Oxford, Mass., to Plainfield, Conn., automobile parts, from Boston, Mass., to points in a described portion of Connecticut, agricultural commodities, soap, canned and bottled goods, dressed beef, packing-house products, and sugar, from Boston and Worcester, Mass., to Willimantic, New London, and Norwich, Conn., harnesses, from Boston, Mass., and Providence, R.I., to Plainfield, Conn., and points in Connecticut within 20 miles of Plainfield, wire and stoves, from Boston, Mass., to Plainfield, Conn., and points within 35 miles of Plainfield, show cases, from Providence, R.I., to Plainfield, Conn., livestock, between points in Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, and Connecticut, agricultural commodities, between Plainfield, Conn., and points in Connecticut within 35 miles of Plainfield, on the one hand, and, on the other, Carmel, Maine, and points in Maine within 50 miles of Carmel, points in a described portion of Vermont, in a described portion of Massachusetts, those in Rhode Island, and in a described portion of New Hampshire, agricultural and saw-mill machinery, and tools and parts, between Plainfield, Conn., and points in Connecticut within 35 miles of Plainfield, on the one hand, and, on the other, Carmel, Maine, and points in Maine within 25 miles of Carmel, and those in the New Hampshire, Vermont, and Massachusetts specified above, between points in that part of Massachusetts on and east of U.S. Highway 5 and on and west of U.S. Highway 1, including Boston, on the one hand, and, on the other, points in Rhode Island, fresh beef, and agricultural commodities, between Pawtucket and Providence, R.I., and Plainfield, Conn., and points within 35 miles of Plainfield, cotton and woolen cloth, and thread, between Moosup, Conn., and Worcester, Easthampton, and Blackstone, Mass. Andre J. Barbeau, 795 Elm Street, Manchester, N.H. for applicants.

No. MC-FC 61965. By order of March 26, 1959, The Transfer Board approved and authorized the transfer to Herbert F. Chase, doing business as Chase Trucking, Claremont, New Hampshire, of a permit in No. MC 33421 Sub 1, issued August 22, 1955, to Preston K. Brown, William N. Brown, and Arthur K. Brown, a Partnership, doing business as Byron L. Holmes Trucking Company, Claremont, New Hampshire, authorizing the transportation of sugar, flour, and general groceries, over a regular route, from Boston, Mass., to Claremont, N.H., serving no intermediate points. Robert B. Buckley, Buckley, Zopf & Sayce, 149 Broad Street, Claremont, New Hampshire.

No. MC-FC 62021. By order of March 26, 1959, The Transfer Board approved the transfer to Bohstedt, Incorporated, Victor, Iowa, of the operating rights in Certificate No. MC 108738, issued December 3, 1947, to B. R. Bohstedt and Theodore B. Bohstedt, a Partnership, doing business as B. R. Bohstedt & Son, Victor, Iowa, authorizing the transportation, over irregular routes, between Victor, Iowa, and points within 15 miles thereof, on the one hand, and, on the other, Chicago, Ill., and fertilizer, from Chicago to Victor and points within 15 miles thereof. Orville W. Bloethe, Victor, Iowa, for applicants.

[SEAL]

HAROLD D. MCCOY,
Secretary.[F.R. Doc. 59-2830; Filed, Apr. 3, 1959;
8:46 a.m.]

[Ex Parte No. MC-55]

MOTOR COMMON CARRIERS OF PROPERTY

Routes and Service

MARCH 31, 1959.

On request of the Regular Common Carrier Conference, the date for filing representations in the above-entitled proceeding has been postponed from April 28, 1959, to June 15, 1959.

[SEAL]

HAROLD D. MCCOY,
Secretary.[F.R. Doc. 59-2832; Filed, Apr. 3, 1959;
8:46 a.m.]

FOURTH SECTION APPLICATIONS FOR RELIEF

APRIL 1, 1959.

Protests to the granting of an application must be prepared in accordance with Rule 40 of the general rules of practice (49 CFR 1.40) and filed within 15 days from the date of publication of this notice in the FEDERAL REGISTER.

LONG-AND-SHORT HAUL

FSA No. 35333: *Linseed oil—Twin Cities to eastern ports.* Filed by Western Trunk Line Committee, Agent (No. A-2050), for interested rail carriers. Rates on linseed oil, tankcar loads from Minneapolis, Minnesota Transfer, Red

Wing, and St. Paul, Minn., to Bayway, Edgewater, Harrison, Jersey City, Newark, and Port Ivory, N.J., and New York, N.Y.

Grounds for relief: Truck-barge competition to Newark, N.J., and commercial competition with Newark at the other ports.

Tariff: Supplement 25 to Western Trunk Lines tariff I.C.C. A-4234.

FSA No. 35334: *Fertilizer and materials from, to, and between points in the southwest and adjacent territories.* Filed by Southwestern Freight Bureau, Agent (No. B-7516), for interested rail

carriers. Rates on fertilizer and fertilizer materials, dry, carloads from, to, and between points in southwestern, western trunk-line and Illinois territories.

Grounds for relief: Short-line distance formula, grouping, and truck competition.

Tariff: Supplement 42 to Southwestern Freight Bureau tariff I.C.C. 4290, and other supplemental schedules listed in the application.

FSA No. 35335: *Sand—Indiana points to Beecher, Ill.* Filed by Illinois Freight Association, Agent (No. 51), for inter-

ested rail carriers. Rates on sand, carloads, as described in the application from Dickason Pit and Standard Pit, Ind., to Beecher, Ill.

Grounds for relief: Motor truck competition from wayside pits to jobsite.

Tariff: Supplement 112 to Chicago and Eastern Illinois Railroad Company's tariff I.C.C. 144.

By the Commission.

[SEAL]

HAROLD D. MCCOY,
Secretary.

[F.R. Doc. 59-2831; Filed, Apr. 3, 1959;
8:46 a.m.]

CUMULATIVE CODIFICATION GUIDE—APRIL

A numerical list of the parts of the Code of Federal Regulations affected by documents published to date during April. Proposed rules, as opposed to final actions, are identified as such.

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