

THE NATIONAL ARCHIVES
LITTEA
SCRIPTA
MANET
OF THE UNITED STATES

FEDERAL REGISTER

1934

VOLUME 12 NUMBER 49

Washington, Tuesday, March 11, 1947

TITLE 3—THE PRESIDENT

EXECUTIVE ORDER 9833

INSPECTION OF INCOME, EXCESS-PROFITS, DECLARED VALUE EXCESS-PROFITS, AND CAPITAL STOCK TAX RETURNS BY FEDERAL TRADE COMMISSION

By virtue of the authority vested in me by sections 55 (a), 508, 603, 729 (a), and 1204 of the Internal Revenue Code (53 Stat. 29, 111, 171; 54 Stat. 989, 1008; 55 Stat. 722; 26 U. S. C. 55 (a), 508, 603, 729 (a), and 1204), and in the interest of the internal management of the Government, it is hereby ordered that corporation income, excess-profits, declared value excess-profits, and capital stock tax returns made for the calendar year 1943 and fiscal years ended in the calendar year 1943, and statistical transcript cards prepared by the Bureau of Internal Revenue from the returns included in such classes made for any taxable year ending after June 30, 1943, and before July 1, 1944, shall be open to inspection by the Federal Trade Commission as an aid in executing the powers conferred upon such Commission by the Federal Trade Commission Act of September 26, 1914, 38 Stat. 717, such inspection to be in accordance and upon compliance with the rules and regulations prescribed by the Secretary of the Treasury in the Treasury decision¹ relating to the inspection of returns by the Federal Trade Commission, approved by me this date.

This Executive order shall be effective upon its filing for publication in the FEDERAL REGISTER.

HARRY S. TRUMAN

THE WHITE HOUSE,
March 7, 1947.

[F. R. Doc. 47-2331; Filed, Mar. 7, 1947; 3:59 p. m.]

TITLE 6—AGRICULTURAL CREDIT

Chapter III—Farmers' Home Administration, Department of Agriculture

Subchapter F—Management

PART 353—SALES OF REAL PROPERTY

Part 353, Sales of Real Property, of this subchapter (6 CFR, Ch. III) now contains regulations reflecting policies

¹ Title 26, Chapter I, Part 458, *in/ra*.

and procedures applicable to the sale of management projects under Farm Ownership Procedure (Subchapter G—Farm Ownership) prior to November 1, 1946.

NOTE: The following was submitted as a temporary rule of procedure, applicable to the entire Part 353, pending a revision of that part.

Pursuant to the provisions of Public Law 563, 79th Cong., 2d Sess., and the Farmers Home Administration Act of 1946, sales of all project units after October 31, 1946 are being negotiated by the Farmers Home Administration in compliance with the legislative directive to liquidate resettlement projects and rural rehabilitation projects for resettlement purposes, and other similar type enterprises. Applicable procedures and forms heretofore used by the Farm Security Administration were adopted, insofar as consistent with the aforesaid acts, by the Farmers Home Administration pending issuance of new procedures and forms superseding those adopted (11 F. R. 13011; 6 CFR 300.1a). New procedures, including descriptions of revised forms, governing Farmers Home Administration programs are being formalized and currently published in the FEDERAL REGISTER in codified form, and will supersede corresponding material now contained in 6 CFR, Ch. III. Pending formalization of new procedure for sales of real property, the Administrator of the Farmers Home Administration has issued memoranda to field officials and revised forms have been made available, putting into effect the changes listed below, in connection with the sale of all project lands after October 31, 1946, which are capable of disposition as economic farm units in accordance with Title I of the Bankhead-Jones Farm Tenant Act as amended, or otherwise. Part 353, Sales of Real Property, will therefore be considered as modified in accordance with the following requirements: (1) Economic farm units shall be sold or conveyed to present project occupants to whom previous commitments to purchase have been made or who have existing contracts to purchase and to veterans of World War II as provided in Public Law 563, or other persons who meet the eligibility requirements specified in Title I of the Bankhead-Jones Farm Tenant Act as amended; (2) such units are not to exceed 640 acres in any

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

The regulatory material appearing herein is keyed to the Code of Federal Regulations, which is published, under 50 titles, pursuant to section 11 of the Federal Register Act, as amended June 19, 1937.

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

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one sale; (3) only project property which can be developed into an economic family-type farm-management unit with a total value as improved not exceeding the average value of efficient family-type farm-management units in the county or parish, and with the total investment by the purchaser not exceeding the County FO loan limit, both as determined by the Secretary, which unit can be so improved at a cost not to exceed one-third of the earning capacity of the improved unit, shall be determined to be suitable for disposal pursuant to Title I of the Bankhead-Jones Farm Tenant Act. Such units shall be sold first to veterans and project occupants as provided in Public Law 563, 79th Congress, or, if no veteran or occu-

part is available, to other persons eligible for the benefits of Title I pursuant to section 43 (b) of the Bankhead-Jones Farm Tenant Act. FO loans bearing interest at the rate of three and one-half percent may be made for the acquisition and improvement, but not for the improvement alone, of such units in accordance with FO procedures, except that no portion of the FO loan shall be made for improvements the cost of which exceeds one-third of the earning capacity of the improved unit. Project property not meeting the foregoing requirements shall be determined not to be suitable for disposal in accordance with the provisions of Title I of the Bankhead-Jones Farm Tenant Act, and shall be disposed of as surplus pursuant to section 43 (c) or 43 (d) of the Bankhead-Jones Farm Tenant Act; (4) in sales of economic farm units to eligible persons other than veterans of World War II or present project occupants, the County FHA Committee certification should include a finding that reasonable efforts have been made to offer the property first to veterans of World War II within the area or to eligible project occupants and that such efforts have failed to obtain a veteran or project occupant eligible under Title I of the Bankhead-Jones Farm Tenant Act, as amended.

(Farmers Home Administration Act of 1946, 60 Stat. 1062)

Issued this 27th day of February 1947.

[SEAL] DILLARD B. LASSETER,
Administrator.

Approved: March 5, 1947.

CLINTON P. ANDERSON,
Secretary of Agriculture.

[F. R. Doc. 47-2232; Filed, Mar. 10, 1947;
8:46 a. m.]

**TITLE 5—ADMINISTRATIVE
PERSONNEL**

Chapter I—Civil Service Commission

PART 25—FORMAL EDUCATION REQUIREMENTS FOR APPOINTMENT TO CERTAIN SCIENTIFIC, TECHNICAL AND PROFESSIONAL POSITIONS

ARCHEOLOGIST AND VETERANS' ADMINISTRATION PSYCHOLOGIST (PERSONAL COUNSELOR)

In the FEDERAL REGISTER of February 25, 1947, Chapter I was revised and certain parts, including Part 25, were redesignated effective May 1, 1947 (12 F. R. 1270, 1302). This amendment to Part 25 is to be carried over on May 1, the effective date of the redesignation.

The following sections are added to this part (redesignated as Part 24 effective May 1, 1947):

§ 25.43 *Archeologist, P-1 to P-4*—(a) *Educational requirement.* (1) Applicants must have completed a four-year course of study in a college or university of recognized standing, including or supplemented by 20 semester hours in anthropology including courses that are acceptable toward a major in anthropology. At least one course in American archeology is required and the training must

also have included or been supplemented by at least three months of archeological excavations experience under the direction of a recognized professional archeologist, or

(2) Applicants must have completed 20 semester hours in anthropology including courses that are acceptable toward a major in anthropology. At least one course in American archeology is required. In addition, they must have had three years of education or appropriate experience which when combined with the specialized study described above will give them the equivalent of a four-year college course. This education or experience must have included or been supplemented by at least three months of archeological excavations experience under the direction of a recognized professional archeologist.

(b) *Duties.* Archeological positions in the Federal service are highly specialized. They involve technical aspects of archeological excavations, collection of museum specimens, and dissemination of information in the archeological field. They also involve the coordination of archeological research with various educational programs. Specific duties performed by archeologists include: Archeological excavations, repair and stabilization of ruins, classification and cataloging museum specimens, preparation of reports on archeological subjects, performance of research in archeological problems, and coordination of the activities of the Federal agency with the efforts of Federal, state, and local organizations interested in preservation of important archeological and historical areas.

(c) *Knowledge and training requisite for the performance of duties.* In order to preserve, care for, and interpret the archeological resources of the nation, the archeologist must have a thorough knowledge of archeology and related fields and an understanding of field and laboratory research. The archeologist, in order to perform professional duties satisfactorily, must have a knowledge of all technical aspects of the work. He must be able to secure and present to Federal agencies and to the American public authentic and usable information concerning archeological resources.

(d) *Method of obtaining basic knowledge and training.* The only method known by which persons may obtain the basic knowledge required to perform adequately the duties of a professional archeologist is through training secured in a college or university of recognized standing. The necessary knowledge cannot be gained simply through experience, but requires formal training in method, and formal and comprehensive review under supervision of the principal reports in the field of American Archeology. It also requires specialized and supervised examination of collections of artifacts only available in institutions of learning where courses in the subject are regularly given. Unless an archeologist is properly trained he may do irreparable damage to the resources under consideration.

§ 25.44 *Psychologist (Personal Counselor), P-4, Veterans Administration*—

(a) *Educational requirement.* Applicants must have successfully completed the following courses in a college or university of recognized standing:

(1) Two courses in abnormal psychology, clinical psychology, mental hygiene, psychopathology, personality or psychology of adjustment.

(2) One course in clinical techniques including individual testing, interviewing, or the case-study method.

(3) One course in differential psychology or tests and measurements (educational, vocational, psychological, personality, attitude) or statistics (psychological or educational).

(4) A total of six additional courses composed of any combination of the courses mentioned above and courses in human biology, neurology, physiological psychology and general, experimental, child, adolescent, social, animal, systematic or industrial psychology.

Completion of all requirements for the Ph. D. degree in psychology except for a thesis will be accepted as meeting this minimum educational requirement.

(b) *Duties.* Psychologists (Personal Counselor) counsel veterans who during the utilization of Veterans' Administration services for the selection of a vocational objective or in the course of vocational training have personal problems which interfere in their successful vocational rehabilitation. Psychologists (Personal Counselor) confer with Vocational Advisers and Vocational Rehabilitation Training Officers in furthering the vocation rehabilitation of veterans with maladjustments; assist veterans with personal and social maladjustments, using the appropriate therapeutic techniques, with the aim of eliminating their difficulties wherever possible; detect those veterans with serious mental or emotional disturbances and refer them to Veterans Administration Mental Hygiene Clinics or authorized private mental hygiene clinics.

(c) *Knowledge and training requisite for performance of duties.* In order to adequately counsel maladjusted veterans, the Psychologist (Personal Counselor) must have had a specialized technical background of education and experience in the field of psychology. This background should have provided a thorough knowledge of the principles underlying behavior and of psychological and counseling techniques. The Psychologist (Personal Counselor) must possess such technical knowledge in order that he may counsel veterans in the effort to eliminate the problems which have been blocking their vocational adjustment, thereby assisting in their total rehabilitation. Since Psychologists (Personal Counselor) function without professional direction from psychiatrists, they must have sound preparation which will enable them to make decisions as to which maladjusted veterans, had they not been forced into difficult military or combat situations, would have adjusted to civilian situations with a minimum of difficulty and which ones, because of the serious nature of their social and personal problems, should be referred to mental hygiene clinics for more intensive and extensive treatment.

(d) *Method of obtaining basic knowledge and training.* The only method known by which persons may obtain the basic knowledges and skills required to perform the duties of this position is through the training given at recognized colleges and universities. Through such training, under instructors having extensive specialized training, the student is able to acquire a knowledge of psychological principles and techniques. Under close professional supervision, he learns the psychological techniques appropriate for dealing with the various types of maladjusted individuals either through close observation of, or actual practice with, clinical cases or through study of a wealth of clinical case material. Such scientific knowledge and skill cannot be acquired and integrated through individual study because the necessary supervision and facilities are not available. The requisite studies represent information from a variety of fields, and the student cannot cover the material except through supervised progressive courses of study designed to provide a comprehensive understanding of the subjects. (Sec. 5, 58 Stat. 388; 5 U. S. C., Sup. 854)

[SEAL] UNITED STATES CIVIL SERVICE COMMISSION,
H. B. MITCHELL,
President.

[F. R. Doc. 47-2235; Filed, Mar. 10, 1947; 8:46 a. m.]

PART 26—REGULATIONS UNDER THE FEDERAL EMPLOYEES PAY ACT OF 1945 AS AMENDED BY THE FEDERAL EMPLOYEES PAY ACT OF 1946

ELIGIBILITY REQUIREMENTS AND EFFECTIVE DATE

In the FEDERAL REGISTER of February 25, 1947, Chapter I was revised and certain parts, including Part 26, were redesignated, effective May 1, 1947 (12 F. R. 1270, 1327). This amendment to Part 26, which is effective upon publication in the FEDERAL REGISTER, is to be carried over on May 1, the effective date of the redesignation.

Section 26.241 *Eligibility requirements and effective date* (redesignated as § 25.241 effective May 1, 1947), is amended by the insertion of the following after paragraph (c) thereof:

This certificate of otherwise satisfactory service and conduct shall constitute an affirmative statement that responsible officials have reviewed the service and conduct of the employee and find that he definitely merits the advancement.

In any case where the facts at the time when the advancement would otherwise have been due clearly warranted the approval of the required efficiency ratings and the execution of the certificate of otherwise satisfactory service and conduct, but where through administrative error or oversight the efficiency rating or certificate was not approved or executed until after such date, they may be completed as of such date, in which case the increase shall be made effective as of the date the advancement would otherwise have been due.

NOTE: This amendment is intended to eliminate injustices to those employees who merit advancement, but due to administrative error or oversight cannot be advanced because the required efficiency rating was not on record or the certificate of satisfactory service and conduct was not issued at the time when the advancement would otherwise have been due. For this reason the Commission finds that good cause exists for making the amendment effective as of the date of publication in the FEDERAL REGISTER.

(Sec. 605, 59 Stat. 304; 5 U. S. C., Sup. 945)

[SEAL] UNITED STATES CIVIL SERVICE COMMISSION,
H. B. MITCHELL,
President.

[F. R. Doc. 47-2236; Filed, Mar. 10, 1947; 8:47 a. m.]

TITLE 7—AGRICULTURE

Chapter XI—Production and Marketing Administration (War Food Distribution Orders)

[WFO 44, as Amended, Termination]

PART 1465—FISH AND SHELLFISH

RESTRICTIONS ON 1946 PACK OF CANNED FISH

War Food Order No. 44, as amended (11) F. R. 3631, 5105, 5439, 7937, 8669), and all war food orders pursuant thereto¹ are hereby terminated effective as of 12:01 a. m., p. s. t., March 9, 1947. With respect to violations, rights accrued, liabilities incurred, or appeals taken under the aforesaid war food orders, prior to the effective time of the provisions of said war food orders, in effect prior to the effective time hereof, shall be deemed to continue in full force and effect for the purpose of sustaining any proper suit, action, or other proceeding with respect to any such violation, right, liability or appeal. (E. O. 9280, Dec. 5, 1942, 3 CFR Cum. Supp.; E. O. 9577, June 29, 1945, 3 CFR 1945 Supp.)

Issued this 6th day of March 1947.

[SEAL] CLINTON P. ANDERSON,
Secretary of Agriculture.

[F. R. Doc. 47-2233; Filed, Mar. 10, 1947; 8:46 a. m.]

Chapter XXI—Organization, Functions and Procedure

PART 2208—OFFICE OF THE SOLICITOR

FIELD ORGANIZATION

Section 2208.2 (11 F. R. 177A-301) is amended to read as follows:

§ 2208.2 *Field organization.* The field work of the Office of the Solicitor is under the supervision of regional attorneys who perform legal services for the Department in the field. The offices are located in the following cities: Atlanta, Ga., Chicago, Ill., Dallas, Tex., Denver, Colo., Lincoln, Nebr., Little Rock, Ark., Philadelphia, Pa., San Francisco, Calif.,

¹ WFO 44-1 as amended.

and San Juan, P. R. (36 Stat. 416; 5 U. S. C. 518)

Issued this 6th day of March 1947.

[SEAL] W. CARROLL HUNTER,
Solicitor.

[F. R. Doc. 47-2262; Filed, Mar. 10, 1947; 8:45 a. m.]

TITLE 8—ALIENS AND NATIONALITY

Chapter I—Immigration and Naturalization Service, Department of Justice

PART 110—PRIMARY INSPECTION AND DETENTION

LOCATION OF BOARDS OF SPECIAL INQUIRY

FEBRUARY 11, 1947.

Part 110, Chapter I, Title 8, Code of Federal Regulations is hereby amended in the following respects:

1. Section 110.1 *Ports of entry for aliens* is amended by placing the following note immediately after the introductory sentences and preceding the list of ports of entry:

NOTE: For explanation of the abbreviation "BSI" appearing in the following lists, see § 110.3a.

2. Section 110.1 is further amended by deleting "Eureka, Calif.," "Hilo, T. H.," "Kahului, T. H.," and "Port Allen, T. H." from the list of Class A ports of entry in District No. 13, and by listing "Eureka, Calif." and "Hilo, T. H." as Class C ports of entry in District No. 13.

3. Section 110.1 is further amended by placing the abbreviation "BSI" immediately after the name of the following ports, or as otherwise indicated:

In District No. 1:
Calais, Maine.
Eastport, Maine.
Fort Fairfield, Maine.
Houlton, Maine.
Jackman, Maine.
Madawaska, Maine.
Van Buren, Maine.
Vanceboro, Maine.
Malone, N. Y.
Ogdensburg, N. Y.
Roosevelt, N. Y.
Rouses Point, N. Y.
Thousand Island Bridge, N. Y.
Beecher Falls, Vt.
Highgate Springs, Vt.
Newport, Vt.
Norton, Vt.
Richford, Vt.
St. Albans, Vt.
Bangor, Maine.
In District No. 2:
Portland, Maine.
Boston, Mass.
Gloucester, Mass.
New Bedford, Mass.
Providence, R. I.
In District No. 3:
New York, N. Y.
In District No. 4:
Philadelphia, Pa.
In District No. 5:
Baltimore, Md.
Norfolk, Va.
In District No. 6:
Mobile, Ala.
Jacksonville, Fla.
Key West, Fla.
Miami, Fla.

- Pensacola, Fla.
 Tampa, Fla.
 West Palm Beach, Fla.
 Savannah, Ga.
 New Orleans, La.
 San Juan, P. R.
 Charleston, S. C.
 Charlotte Amalie, St. Thomas, Virgin Islands.
- In District No. 7:
 Buffalo, N. Y.
 Niagara Falls, N. Y.
 Rochester, N. Y.
 Cleveland, Ohio.
- In District No. 8:
 Detroit, Mich.
 Port Huron, Mich.
 Sault Ste. Marie, Mich.
- In District No. 9:
 Chicago, Ill.
 Baudette, Minn.
 Duluth, Minn.
 International Falls, Minn.
 Noyes, Minn.
 Pigeon River, Minn.
 Warroad, Minn.
 Portal, N. Dak.
 Green Bay, Wis.
 Milwaukee, Wis.
- In District No. 10:
 Eastport, Idaho.
 Sweetgrass, Mont.
 Oroville, Wash.
- In District No. 12:
 Ketchikan, Alaska (The port of Ketchikan includes, among others, the port facilities at Juneau, Sitka, and Wrangell, Alaska; Ketchikan proper BSI; Juneau BSI.)
 Skagway, Alaska.
 Portland, Ore.
 Bellingham, Wash.
 Blaine, Wash.
 Lynden, Wash.
 Port Angeles, Wash.
 Seattle, Wash.
 Sumas, Wash.
 Tacoma, Wash.
- In District No. 13:
 San Francisco, Calif.
 Honolulu, T. H.
- In District No. 14:
 Brownsville, Tex.
 Corpus Christi, Tex.
 Del Rio, Tex.
 Eagle Pass, Tex.
 Galveston, Tex.
 Hidalgo, Tex.
 Houston, Tex.
 Laredo, Tex.
 Port Arthur, Tex.
 Rio Grande City, Tex.
 Roma, Tex.
- In District No. 15:
 Douglas, Ariz.
 Naco, Ariz.
 Nogales, Ariz.
 Columbus, N. Mex.
 El Paso, Tex.
 Presidio, Tex.
- In District No. 16:
 Calexico, Calif.
 San Diego, Calif.
 San Pedro, Calif.
 San Ysidro, Calif.

4. Section 110.2 *Immigration stations in Canada* is amended by placing the abbreviation "(BSI)" after the name of each station named in that section except "Sydney, British Columbia" and by placing the following note immediately after § 110.2:

NOTE: For explanation of the abbreviation "BSI" appearing in § 110.2, see § 110.3a.

5. The following new section is inserted between § 110.3 and § 110.4:

§ 110.3a *Location of boards of special inquiry.* If a board of special inquiry is

located at a port of entry listed in § 110.1 or at an immigration station named in § 110.2, that fact is indicated by the abbreviation "BSI" placed after the name of the port or station. Such boards of special inquiry also serve any of the airports of entry which are listed in § 110.3 and which are located in, or in proximity to, the same city or town. The provisions of §§ 110.1 to 110.3a, inclusive, do not preclude the conducting of examinations by boards of special inquiry which may convene at places other than the ones indicated. (Sec. 17, 39 Stat. 887; 8 U. S. C. 153)

This order shall become effective on the day of its publication in the FEDERAL REGISTER. The requirements of section 4 of the Administrative Procedure Act (Pub. Law 404, 79th Cong.; 60 Stat. 238) as to notice of rule making and delayed effective date are inapplicable for the reason that this rule is descriptive of the field organization of the Immigration and Naturalization Service.

(Sec. 23, 39 Stat. 892, sec. 24, 43 Stat. 166, sec. 37 (a), 54 Stat. 675; 8 U. S. C. 102, 222, 458; sec. 1, Reorg. Plan No. V, 3 CFR, Cum. Supp., Ch. IV; 8 CFR, 1943 Supp., 90.1)

T. B. SHOEMAKER,
*Acting Commissioner of
 Immigration and Naturalization.*

Approved: March 3, 1947.

TOM C. CLARK,
Attorney General.

[F. R. Doc. 47-2239; Filed, Mar. 10, 1947;
 8:45 a. m.]

PART 150—ARREST AND DEPORTATION

ISSUANCE OF WARRANTS OF ARREST BY
 OFFICER IN CHARGE AT HONOLULU

FEBRUARY 11, 1947.

Section 150.3, Chapter I, Title 8, Code of Federal Regulations is amended by adding paragraph (d) as follows:

§ 150.3 *Issuance of warrants of arrest.* . . .

(d) In any case where the officer in charge of District No. 13, with headquarters at San Francisco, California, has authority to issue a warrant for the arrest of an alien in the Territory of Hawaii, the warrant of arrest may be issued by the officer in charge at Honolulu and a copy of the warrant and of all of the evidence in support thereof forwarded immediately to the Central Office and to the officer in charge of the district.

This order shall become effective on the day of publication in the FEDERAL REGISTER. The requirements of section 4 of the Administrative Procedure Act (Pub. Law 404, 79th Cong.; 60 Stat. 238) as to notice of proposed rule making and delayed effective date are inapplicable for the reason that this order pertains to organization—more particularly to delegation of authority.

(Sec. 23, 39 Stat. 892, sec. 24, 43 Stat. 166, sec. 37 (a), 54 Stat. 675; 8 U. S. C. 102, 222, 458; sec. 1, Reorg. Plan No. V,

3 CFR, Cum. Supp., Ch. IV; 8 CFR, 1943 Supp., 90.1)

T. B. SHOEMAKER,
*Acting Commissioner of
 Immigration and Naturalization.*

Approved: March 3, 1947.

TOM C. CLARK,
Attorney General.

[F. R. Doc. 47-2240; Filed, Mar. 10, 1947;
 8:45 a. m.]

TITLE 10—ARMY: WAR
 DEPARTMENT

Chapter III—Claims and Accounts

PART 306—CLAIMS AGAINST THE UNITED STATES

MISCELLANEOUS AMENDMENTS

The following amendments and additions to the regulations contained in Part 306 are hereby prescribed:

1. Section 306.12 is rescinded and the following substituted therefor:

§ 306.12 *Claims for damage to or loss or destruction of property or for personal injury or death, caused by military personnel or civilian employees, or otherwise incident to noncombat activities, of the War Department or of the Army except those cognizable under the Federal Tort Claims Act—(a) General.* Claims, arising on or after May 27, 1941, except claims arising from negligent or wrongful acts or omissions accruing on or after January 1, 1945 and cognizable under Part 2, Federal Tort Claims Act, for damage to or loss or destruction of real or personal property, or for reasonable medical, hospital, or burial expenses actually incurred on account of personal injury or death, caused by military personnel or civilian employees of the War Department or of the Army while acting within the scope of their employment, or otherwise incident to noncombat activities of the War Department or of the Army, including claims for damage to or loss or destruction of registered or insured mail while in the possession of the military authorities even though resulting from criminal acts, claims for damage to or loss or destruction of personal property bailed to the Government, and claims for damage to real property incident to the use and occupancy thereof under a lease, express or implied, or otherwise, and including claims of the foregoing categories arising out of civil works, are payable under the military claims provision provided they do not exceed \$1,000.

(b) *Claims payable under prior regulations payable hereunder.* Any claim, not cognizable under Part 2, Federal Tort Claims Act, arising on or after May 27, 1941, formerly payable under provisions of law and regulations now superseded is payable under provisions of the regulations in this part; see, however, § 306.22 for special provisions as to sub-rogates.

(c) *Application to pending claims.* The provisions of the regulations in this part apply to all claims otherwise within the scope thereof, not heretofore paid, arising out of accidents or incidents oc-

curing on or after May 27, 1941; see, however, § 306.22 (c) as to claims presented prior to July 3, 1943, if subrogation is involved. Claims arising out of accidents or incidents occurring prior to May 27, 1941, but otherwise within the scope of the regulations in this part, will be forwarded with related files and recommendations in triplicate, retaining only a card record thereof, by or through the commanding general of the army or air matériel area within the United States, its territories, and possessions, in which the accident or incident resulting in the claim occurred, or if within a theater of operations outside the continental limits of the United States by or through the command claims service, to The Judge Advocate General, Washington 25, D. C., for appropriate administrative action.

2. Paragraph (c) of § 306.13 is amended as follows:

§ 306.13 *Acts or omissions.* * * *

(c) *Proximate cause.* Claims for damage to or loss or destruction of property or for personal injury or death, proximately caused by willful, negligent, wrongful or otherwise tortious acts or omissions of military personnel or civilian employees acting within the scope of their employment, except those claims accruing on and after January 1, 1945 and cognizable under Part 2, Federal Tort Claims Act, are payable under the provisions of this section. Acts or omissions involving a lack of reasonable care are the usual basis of claims so payable. If the proximate cause of the accident or incident is the act or omission of persons other than military personnel or civilian employees, as defined in paragraph (a) of this section, the claim is not payable. If the proximate cause of the accident or incident is the joint, or concurrent tortious act or omission of military personnel or civilian employees and of one or more persons other than the claimant, his agent, or employee, the claim is payable except to the extent, if any, already paid by or on behalf of such other person or persons.

3. Rescind § 306.14 and substitute the following therefor:

§ 306.14 *Claims—(a) Registered and insured mail.* Claims for damages to or loss or destruction of registered or insured mail while in the possession of the military authorities are within the scope of the regulations in this part if caused by military personnel or civilian employees of the War Department or of the Army, even though resulting from criminal acts, or if otherwise incident to noncombat activities of the War Department or of the Army. Claims for damage, loss, or destruction occurring prior to delivery by the Post Office Department (for distribution to the addressee) to authorized military personnel or civilian employees of the War Department or of the Army (e. g., unit, battalion, or regimental mail clerks, and postal officers), but excluding military personnel serving and bonded to the Post Office Department, are not payable under the provisions of the regulations in this part; nor are claims arising

after resumption of possession by the Post Office Department (e. g., for the purpose of forwarding to the addressee at a different address) and prior to redelivery to authorized military personnel or civilian employees of the War Department or of the Army charged with distribution to the addressee. "Minimum fee" insured mail carrying no insurance number and not requiring hand-to-hand receipts is not within the scope of this section.

(b) *Bailed personal property.* Claims for damages to or loss or destruction of personal property loaned, rented, or otherwise bailed to the Government under an agreement, express or implied, except those cognizable under Part 2, Federal Tort Claims Act, are payable under the provisions of the regulations in this part even though legally enforceable against the Government as contract claims, unless by express agreement the bailor has assumed the risk of damage, loss, or destruction.

(c) *Use and occupancy of real property.* Claims for damage to real property incident to the use and occupancy thereof by the Government under a lease, express or implied, or otherwise, except those cognizable under Part 2, Federal Tort Claims Act, are payable under the provisions of the regulations in this part even though legally enforceable against the Government as contract claims. Claims for rent of real property are not payable under the regulations in this part.

(d) *Contract claims.* Claims for damage to or loss or destruction of property founded in contract, express or implied, except those under paragraphs (b) and (c) of this section, are normally not payable under the provisions of the regulations in this part. Any claim which is apparently within the provisions of the statute but appears to be founded in contract, express or implied, except claims under paragraphs (b) and (c) of this section, will be forwarded with related files and recommendations in triplicate, retaining only a card record thereof, by or through the commanding general of the army or material area or command claims service to The Judge Advocate General for appropriate administrative action.

(e) *Other noncombat activities.* Claims for damage to or loss or destruction of property, or for personal injury or death, not caused by negligent or wrongful acts or omissions of military personnel or civilian employees of the War Department or of the Army, are payable under the provisions of this paragraph of the regulations in this part if otherwise incident to the noncombat activities of the War Department or of the Army. Claims within the above category include claims for damage or injury arising out of, and which are natural or probable results or incidents of, maneuvers and special field exercises, practice firing of heavy guns, practice bombing, operation of aircraft and anti-aircraft, use of barrage balloons, escape of horses, use of instrumentalities having latent mechanical defects not traceable to negligent acts or omissions, movement of combat vehicles or other vehicles de-

signed especially for military use, and use and occupancy of real estate.

4. Rescind § 306.16 and substitute the following:

§ 306.16 *Claims under Foreign Claims Act.* Claims for damage to or loss or destruction of property, or for personal injury or death, arising out of accidents or incidents occurring in foreign countries which are cognizable under the provisions of the Foreign Claims Act (see § 306.26 and AR 25-90) are not within the provisions of the regulations in this part; claims within the scope of that act and which but for the existence thereof would be within the provisions of the regulations in this part will be settled under that act, which has preemptive application. Subject, however, to the foregoing provision, there are no geographical limitations on the scope of application of the regulations in this part; for example, a claim arising in a foreign country which is not cognizable under the Foreign Claims Act because the claimant is not an inhabitant of the foreign country in which the accident or incident occurs may, if the claim is otherwise within the provisions of the regulations in this part, be paid hereunder. Claims, arising in foreign countries, of nationals of a country at war with the United States, or of any ally of such an enemy country, who are inhabitants of foreign countries may not be paid under the provisions of the regulations in this part except as the approving authority or the local military commander determines that the claimants are friendly to the United States.

5. Amend the second sentence of § 306.17 (a) to read as follows:

§ 306.17 *Claims of or pertaining to military personnel or civilian employees—(a) Property.* * * * Such claims found not be payable under the provisions of § 306.27 may then be considered under the provisions of the regulations in this part except those cognizable under Part 2, Federal Tort Claims Act. * * *

6. Amend § 306.21 by adding the following sentence at the end of the paragraph:

§ 306.21 *Statute of limitations.* * * * peace is established. For the statute of limitations under Federal Tort Claims Act see § 306.25 (f).

7. Section 306.22 is amended by deleting the period at the end of the fourth sentence of paragraph (a) and inserting the following clause "satisfactory to the approving authority"; the section is further amended by the addition of paragraph (d) to read as follows:

§ 306.22 *Claims of subrogees—(a) Included.* * * * Evidence of * * * satisfactory to the approving authority. * * *

(d) In those claims cognizable under Part 2, Federal Tort Claims Act, the rights of subrogees are determined in accordance with the law of the place where the act or omission, out of which the claim arises, occurred.

8. Rescind § 306.23 (b) and substitute the following:

§ 306.23 Procedure. . . .

(b) *Conditions of payment.* Prior to payment of any claim within the provisions of the regulations in this part, each of the following conditions must be fulfilled:

(1) The amount of the damage, loss, or destruction, or the amount payable on account of personal injury or death, must be determined.

(2) The payment must not exceed \$1,000, but claims in excess of that amount may be reported to Congress for consideration.

(3) Claims by subrogees will not be recognized except as an element of the subrogor's claim.

(4) The claim must normally be presented within 1 year after the occurrence of the accident or incident out of which the claim arises.

(5) Negligence or wrongful act of the claimant, in whole or in part the proximate cause, bars a claim.

(6) The claim must be approved as provided in paragraph 22 or, on appeal, by the Secretary of War.

(7) The claimant must accept, in full satisfaction and final settlement, the amount approved if less than the full amount claimed.

(8) Claims payable under the provisions of Article of War 105 (AR 25-80) are not payable under the provisions of the regulations in this part.

(9) Foreign claims payable under the provisions of AR 25-90 are not payable under the provisions of the regulations in this part.

(10) Personnel claims payable under the provisions of AR 25-100 are not payable under the provisions of the regulations in this part.

(11) Claims of military personnel or civilian employees for personal injury or death incident to their service are not payable under the provisions of the regulations in this part.

(12) Claims payable under the provisions of the Federal Tort Claims Act (WD Bul. 29, 1946) are not payable under the provisions of the regulations in this part.

[AR 25-25, Aug. 2, 1946] (Sec. 1, 57 Stat. 372, as amended by sec. 4, 59 Stat. 225, Pub. Laws 466, 601, 79th Cong.; 31 U. S. C. and Sup. 223b)

[SEAL] EDWARD F. WITSELL,
Major General,
The Adjutant General.

[F. R. Doc. 47-2222; Filed, Mar. 10, 1947; 8:45 a. m.]

TITLE 17—COMMODITY AND SECURITIES EXCHANGES

Chapter II—Securities and Exchange Commission

PART 250—GENERAL RULES AND REGULATIONS, PUBLIC UTILITY HOLDING COMPANY ACT OF 1935

APPROVAL OF TRANSACTIONS BY REORGANIZATION COURT

The Securities and Exchange Commission, acting pursuant to the authority

conferred upon the Commission by the Public Utility Holding Company Act of 1935, particularly sections 3 (d), 20 (a) and 20 (c) thereof, and deeming such action necessary for the exercise of the functions vested in it and necessary and appropriate in the public interest and for the protection of investors, hereby amends § 250.49 (c) (Rule U-49 (c)) by substituting a semicolon for the period at the end thereof and adding the following:

§ 250.49 *Certain exemptions granted to non-utility subsidiaries.* . . .

(c) *Transactions approved by a reorganization court.* . . .

Provided further, That this paragraph shall be inapplicable to any subsidiary company which is the subject of reorganization proceedings (or any subsidiary of such subsidiary company within the meaning of section 106 (13) of said Chapter X or of section 2 (a) (8) of the Public Utility Holding Company Act), where such subsidiary company, or any subsidiary thereof, is the issuer of any securities, or is the obligor on any obligations, which have been guaranteed or assumed by any registered holding company.

This amendment to § 250.49 (c) (Rule U-49 (c)) shall become effective 30 days from the date hereof.

NOTE: The above rule was accompanied by the following statement of the Commission:

The Securities and Exchange Commission today announced the amendment of Rule U-49 (c) under the Public Utility Holding Company Act of 1935 by the addition to the rule of the new proviso set forth below. The rule now provides for the exemption from the provisions of the Public Utility Holding Company Act of certain transactions by any non-electric and gas subsidiary company of a registered holding company where any such subsidiary is the subject of reorganization proceedings in a United States court pursuant to Chapter X of the Bankruptcy Act and notice of appearance has been filed by the Commission pursuant to section 208 of that act. The present rule was framed in the belief that in such cases the public interest and the interest of investors would be adequately served through the exercise by the Commission of its advisory functions under the Chandler Act.

The course of the Commission's experience under Rule U-49 (c) has indicated that there are certain circumstances under which the continued existence of this exemption is not in the public interest or the interests of investors or consumers and may hamper the Commission in the discharge of its responsibilities under section 11 (b) of the act as to registered holding companies. There exists situations in which the security structures of registered holding companies and their subsidiaries are entangled in such a manner as to make it necessary for the Commission, in order properly to perform its statutory responsibilities with respect to the corporate structure of a holding company, to exercise jurisdiction over reorganization plans and other transactions by its subsidiary companies although such subsidiaries may not be electric or gas utility companies. The purpose of the amendment is to withdraw the exemption from the type of case in which a registered holding company has guaranteed or assumed securities issued by, or obligations of, any subsidiary of such registered holding company. It is believed that the adoption of this amendment will facilitate performance by the Commission of its statutory duties, particularly under Section

11, with respect to registered holding companies and subsidiary companies affected by this rule.

Appropriate notice and public participation in rule-making procedure in conformity with the requirements of the Administrative Procedure Act (Pub. Law 404, 79th Cong.) and of Rule XIX of the Commission's rules of practice were provided, and the Commission has considered the docket herein and the transcript of argument therein and has this day issued a memorandum of views of the Commission accompanying this action adopting a rule amending § 250.49 (c) (Rule U-49 (c)).

(Secs. 3 (d), 20 (a) and (c), 49 Stat. 810, 833; 15 U. S. C. 79c, 79t)

By the Commission.

[SEAL] ORVAL L. DUBOIS,
Secretary.

FEBRUARY 28, 1947.

[F. R. Doc. 47-2227; Filed, Mar. 10, 1947; 8:46 a. m.]

TITLE 20—EMPLOYEES' BENEFITS

Chapter II—Railroad Retirement Board

PART 230—ELECTIONS OF JOINT AND SURVIVOR ANNUITIES

MISCELLANEOUS AMENDMENTS

Pursuant to the general authority contained in section 10 of the act of June 24, 1937 (Sec. 10, 50 Stat. 314; 45 U. S. C. 228j), §§ 230.6, 230.13, and 230.14 of Part 230 of the Regulations of the Railroad Retirement Board under such act (4 F. R. 1477; 12 F. R. 468) are revised as follows:

1. Section 230.6 *Confirmation of prima facie evidence* is amended by changing the reference to "§ 208.5 or § 208.10 of these regulations" to "§ 208.7 of this chapter."

2. Section 230.13 *Election to be irrevocable* is amended by changing the reference to "§ 208.15 of these regulations" to "§ 208.7 of this chapter."

3. Section 230.14 *When new election may be made* is amended by changing the reference to "§ 208.15 of these regulations" to "§ 208.7 of this chapter."

(Sec. 10, 50 Stat. 314; 45 U. S. C. 228j)

Dated: March 3, 1947.

By authority of the Board.

[SEAL] MARY B. LINKINS,
Secretary of the Board.

[F. R. Doc. 47-2221; Filed, Mar. 10, 1947; 8:45 a. m.]

TITLE 26—INTERNAL REVENUE

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

[T. D. 5550]

PART 171—MISCELLANEOUS REGULATIONS RELATED TO LIQUOR

BASIC PERMIT PROCEDURE

The following amendments of Part 171 are made by virtue of and pursuant to the provisions of the Federal Alcohol Administration Act, as amended (U. S. C., Title 27, Chap. 8), section 3170 of the In-

ternal Revenue Code (53 Stat., part 1), section 161 of the Revised Statutes (U. S. C., Title 5, sec. 22), and the Administrative Procedure Act (Public Law 404, 79th Congress). These amendments are issued without compliance with the notice, public rule making procedure, and effective date requirements of the Administrative Procedure Act, such requirements being found impracticable and contrary to the public interest in this case for the reason that the immediate issuance of the amendments is necessary for the conduct of proceedings relating to the issuance, amendment, denial, revocation, suspension, and annulment of basic permits as required by the Administrative Procedure Act (Public Law 404, 79th Congress).

1. Paragraph (c) of § 171.4d is revoked.

2. Section 171.4c (26 CFR, Cum. Supp.) and the first paragraph and paragraphs (d) and (e) of § 171.4d (26 CFR, Cum. Supp.) are amended: The amended paragraphs shall read as follows:

§ 171.4c *Delegation of functions.* (a) The power and duty heretofore vested in the Deputy Commissioner of the Bureau of Internal Revenue in charge of the Alcohol Tax Unit and in District Supervisors of the Alcohol Tax Unit, by Treasury Department Order No. 30, dated June 12, 1940, (26 CFR, Cum. Supp. 171.4a), and TD 4982 (26 CFR, Cum. Supp. 171.4a), respectively, to issue, amend, deny, suspend, revoke and annul basic permits under the provisions of the Federal Alcohol Administration Act, are hereby delegated as follows:

(1) The Commissioner of Internal Revenue may issue, amend, deny, suspend, revoke, and annul basic permits;

(2) Any Assistant Commissioner of Internal Revenue, when designated to do so by the Commissioner, upon consideration of appeals and petitions for review, may order the District Supervisor to issue, deny, suspend, revoke, and annul basic permits.

(3) The Deputy Commissioner in charge of the Alcohol Tax Unit, upon consideration of appeals and petitions for review, may order the District Supervisor to issue, deny, suspend, revoke, and annul basic permits;

(4) District Supervisors of the Alcohol Tax Unit may (i) issue, and amend except as to agency-initiated curtailment, basic permits, and (ii) deny applications for initial (original) basic permits and amendments of such permits;

(5) Hearing Examiners may (i) make recommended decisions granting or denying applications for initial (original) basic permits and amendments of such permits, and (ii) render decisions suspending, revoking (in whole or in part), and annulling basic permits.

(b) Where, upon appeal, the decision of an examiner denying, suspending, revoking, or annulling a basic permit, is affirmed, such action shall not supersede the decisions of the examiner and such examiner's decision shall be the final decision.

§ 171.4d *Procedure.* Except as otherwise provided in this section, the procedure prescribed by Regulations 3, Industrial Alcohol, as amended (26 CFR, Part 182), for the issuance, amendment, and denial of permits, issuance of citations,

holding of hearings, revocation of permits, and appeals to the Commissioner under Part II of Subchapter C of Chapter 26 of the Internal Revenue Code, is hereby extended to the issuance, amendment, denial, revocation, suspension, and annulment of basic permits under the Federal Alcohol Administration Act, in so far as applicable and in so far as such procedure is not in conflict with the provisions of such act: *Provided*, That the time and place of the hearing shall be fixed by the Commissioner or the District Supervisor, without regard to the limitations specified in Regulations 3 (26 CFR, Part 182), but with due regard to the convenience and necessity of the parties or their representatives: *Provided further*, That such time and place may for good cause be changed thereafter by the examiner. Appeals to the Commissioner from orders denying permits shall be taken in conformity with the procedure applicable to appeals from orders revoking basic permits.

(d) Upon written application, the attendance and testimony of any person, or the production of documentary evidence, in proceedings instituted under this section may be required by personal subpoena (Form 1644) or by subpoena duces tecum (Form 1645). Subpoenas may be issued by the Commissioner, or the hearing examiner, or any person designated by them. Both the application and the subpoena shall set forth the title of the proceedings, the name and address of the person whose attendance is required, the date and place of his attendance, and, if documents are required to be produced, a description thereof; and the application shall set forth sufficient facts to show the relevancy of the testimony and documents.

(e) The Commissioner or the hearing examiner may order the taking of depositions in the proceedings at such time and place as he may designate before a person having the power to administer oaths. The testimony shall be reduced to writing by the person taking the deposition, or under his direction, and the deposition shall be subscribed by the deponent unless the subscribing thereof is waived in writing by the parties. Any person may be subpoenaed to appear and depose and to produce documentary evidence in the same manner as witnesses at hearings.

(R. S. 161, I. R. C. 3170, 53 Stat. 373; 5 U. S. C. 22, 26 U. S. C. 3170)

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

Approved: March 5, 1947.

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

[F. R. Doc. 47-2243; Filed, Mar. 10, 1947;
8:46 a. m.]

[T. D. 5551]

PART 182—INDUSTRIAL ALCOHOL

MISCELLANEOUS AMENDMENTS

Pursuant to sections 3114, 3121 (b), and 3176, Internal Revenue Code, and sections 5, 6, 7, 8, 9, 10, and 12 of the

Administrative Procedure Act (Pub. Law 404, 79th Cong.), Regulations 3, "Industrial Alcohol" (26 CFR, Part 182), are hereby amended in the following respects:

1. The following sections are amended: §§ 182.220, 182.222, 182.224, 182.225, 182.231, 182.235, 182.238, 182.239, 182.241, 182.242, 182.243, 182.245, 182.247, 182.248 (b), 182.249, 182.250, 182.253, 182.254, 182.255, 182.256, 182.257, 182.258, 182.282 (d), 182.292 (a).

2. The following new sections are added: §§ 182.220a, 182.220b, 182.224a, 182.240a, 182.240b, 182.250a, 182.252a, 182.257a, 182.257b, 182.257c.

The purpose of these amendments is (1) to provide for hearing, or opportunity for hearing, prior to disapproval of applications for permits, and (2) to revise the Bureau's hearing procedure to conform to the provisions of the Administrative Procedure Act.

The effect of the amendments is that:

1. Applicants for permits shall be afforded a hearing, or opportunity for hearing, prior to disapproval of their applications.

2. Where the permit covers an activity of a continuing nature and the permittee has, in accordance with the regulations, filed a timely and sufficient application for renewal of the permit or for a new permit and such application has not been finally acted upon by the Commissioner or the district supervisor before the date of expiration specified in the permit, such permit shall continue in force until final action is taken upon the application.

3. Hearing officers, designated, examiners, will be appointed by the Commissioner of Internal Revenue and, in the performance of their duties as examiners, shall be responsible to and subject to the supervision and direction of the Commissioner only.

4. Except as provided in § 182.239 (b), examiners may not discuss facts in issue, and the decision that the permit be revoked, or the proceedings dismissed, will be made by the examiner or the Commissioner, instead of by the district supervisor as heretofore.

5. The permittee or the district supervisor may appeal the decision of the examiner to the Commissioner, but the permittee may apply to the federal court for review of the examiner's decision, as provided by law, without appeal to the Commissioner.

6. Except in cases of wilfulness or where the public interest requires otherwise, the permittee must be afforded an opportunity to demonstrate or achieve compliance with all lawful requirements prior to the issuance of citation for revocation of his permit.

7. The permittee must be afforded an opportunity for the submission of facts, offers of settlement, or proposals of settlement to the district supervisor, or other officer designated by the district supervisor prior to the hearing for revocation of his permit, where time, the nature of the proceeding, and the public interest permit.

8. The Deputy Commissioner in charge of the Alcohol Tax Unit will review the examiner's decision, on appeal or petition for review, unless such Deputy Commissioner engaged in the investigation

or prosecution of the case, or the Commissioner of Internal Revenue designates an Assistant Commissioner to review the examiner's decision. In the event the Deputy Commissioner has engaged in the investigation or prosecution of the case, he will in writing so state and refer the case to the Commissioner for appropriate action. The Assistant Deputy Commissioners, Alcohol Tax Unit, may engage in the investigation and prosecution of cases, and may discuss with district supervisors and others, but not the Deputy Commissioners, cases on appeal, or proposed to be appealed, from the decisions of the examiners.

It is found that compliance with the notice, public rule making procedure, and effective date requirements of the Administrative Procedure Act (Pub. Law 404, 79th Cong.) is impracticable and contrary to the public interest for the reason that the immediate issuance of these rules is necessary for the conduct of proceedings relating to the denial and revocation of basic permits as required by the Administrative Procedure Act (Public Law 404, 79th Congress).

The amended and new sections shall read as follows:

HEARINGS ON DISAPPROVAL OF APPLICATIONS

§ 182.220 *Notice of contemplated disapproval of application.* If upon examination of an application for a basic permit, the district supervisor has reason to believe that the applicant is not entitled to such permit, as provided in §§ 182.282 to 182.302, inclusive, he shall serve notice upon the applicant, setting forth the grounds upon which disapproval of his application is contemplated. Service of notice shall be in accordance with the procedure prescribed in § 182.244 for service of citation. (Sec. 3114, I. R. C.)

§ 182.220a *Application for hearing.* The applicant may file application in writing with the district supervisor, within 15 days after receipt of notice of contemplated disapproval in whole or in part of his application, for a hearing in support of his application. (Sec. 3114, I. R. C.)

§ 182.220b *Non-request for hearing.* If the applicant does not request a hearing within the time specified in § 182.220a, or within such further time as the district supervisor in his discretion may allow, the district supervisor will, by order, disapprove the application, stating the findings which are the basis for his order, and shall furnish an original copy of such order to the applicant. (Sec. 3114, I. R. C.)

§ 182.222 *Proof.* At such hearing the burden of proof shall be on the applicant, but there shall be incorporated in the record of the proceedings the testimony, reports, affidavits, and other documents upon which the district supervisor based his contemplated disapproval of the application. If requested, the applicant shall be permitted to inspect a copy of the record of the proceedings, or furnished with copies thereof upon payment of the costs prescribed in § 182.252a (a). (Sec. 3114, I. R. C.)

§ 182.224 *Hearings.* Hearings on contemplated disapproval of applications

shall be governed in so far as applicable by the provisions of §§ 182.226 to 182.259, inclusive: *Provided*, That the examiner who presides at the hearing shall recommend a decision to the district supervisor, who shall make the decision as provided in § 182.224a. (Sec. 3114, I. R. C.)

§ 182.224a *Action by district supervisor.* If the district supervisor, after consideration of the record of evidence taken at the hearing, approves the findings, conclusions, and recommended decision of the examiner, he shall approve or disapprove the application in accordance therewith. If he disapproves such findings, conclusions, and recommended decision, he shall make such findings and order, as, in his opinion, are warranted by the law and facts of the case. (Secs. 3114, 3170, I. R. C.)

§ 182.225 *Application for reconsideration; appeal to the Commissioner.* Applications for reconsideration of the disapproval of applications for basic permits, and appeals for review of the action of the district supervisor in disapproving applications for basic permits, shall be filed in the manner and within the time specified in §§ 182.255 and 182.257, respectively, and shall be considered in the manner specified in §§ 182.255 (b) and 182.257b. (Sec. 3114, I. R. C.)

BASIC PERMITS

ISSUANCE OF ORIGINAL BASIC PERMITS

§ 182.231 *Duration of permits.* All basic permits issued pursuant to the provisions of the regulations in this part shall remain in force during the calendar year in which issued, unless voluntarily surrendered, revoked, or otherwise terminated, as provided in the regulations in this part, except that any permit issued after August 31 of any calendar year shall expire on December 31 of the succeeding calendar year, unless otherwise provided in the permit: *Provided*, That if the permit covers an activity of a continuing nature and the permittee has, in accordance with the regulations in this part, filed a timely and sufficient application for renewal of the permit or for a new permit and such application has not been finally acted upon by the Commissioner or the district supervisor before the date of expiration specified in the permit, such permit shall continue in force until the application is finally determined: *Provided further*, That permits issued to the United States or any governmental agency thereof, to procure and use tax-free or specially denatured alcohol shall remain in force until surrendered or canceled. (Sec. 3114, I. R. C., secs. 9 (b), 12, Pub. Law 404, 79th Cong.)

EXPIRATION AND TERMINATION

§ 182.235 *Date specified.* All basic permits issued pursuant to the provisions of the regulations in this part shall expire on the date specified therein, except as provided in this part. (Sec. 3114, I. R. C., secs. 9 (b), 12, Pub. Law 404, 79th Cong.)

REVOCATION

§ 182.238 *By whom may be revoked.* The authority and power of revoking basic permits issued pursuant to the pro-

visions of the regulations in this part is conferred upon the Commissioner and upon the hearing examiners appointed pursuant to § 182.239 (a). (Secs. 3114, 3121 (b), 3170, I. R. C., secs. 7, 8, 12, Pub. Law 404, 79th Cong.)

§ 182.239 *Hearing examiners.* There shall preside at the hearing for the taking of evidence, one or more hearing officers designated as examiners. The functions of all officers presiding at hearings or participating in decisions shall be conducted in an impartial manner. Any such officer shall, at any time, withdraw as examiner in any case if he deems himself disqualified; and, upon the filing in good faith of a timely and sufficient affidavit of facts showing personal bias or facts otherwise warranting the disqualification of any such officer, the Commissioner, upon appeal as provided in §§ 182.257, 182.257a, and 182.257b, shall, if the examiner fails to so disqualify himself, determine the matter as a part of the record and decision in the case. If he decides that the examiner should have declared himself disqualified and withdrawn from the case, he will, unless the respondent desires decision on the record as made, remand the record for hearing de novo before another examiner. If the Commissioner should decide against the disqualification of the examiner, the case will be reviewed on its merits as a case on appeal.

(a) *Appointment and responsibility.* The Commissioner shall, in writing, designate and appoint such number of examiners as may be necessary to conduct hearings in the denial of applications for permits and the suspension, revocation, and annulment of permits. The examiners shall be under the administrative control of the Commissioner. They shall be responsible for the conduct of hearings and shall render their decisions as soon as possible after the hearing is closed. Examiners shall also be responsible for the preparation and forwarding of reports of hearings, and the administrative work relating thereto, and, by arrangement with district supervisors and representatives of the Chief Counsel, shall have access to facilities and temporary use of personnel at such times and places as are needed in the prompt dispatch of official business. The examiners shall perform no duties inconsistent with, or which will interfere with, their duties and responsibilities as examiners. Examiners may be assigned duties not inconsistent with the performance of their functions as examiners.

(b) *Separation of functions.* Save to the extent required for the disposition of ex parte matters, as authorized by law, examiners shall not consult any person or party on any fact in issue, unless after notice all parties are permitted to participate; nor shall such officers be responsible to or subject to the supervision or direction of any officer, employee, or agent engaged in the performance of investigative or prosecuting functions for any agency. To this end, examiners shall be responsible to and subject to the supervision or direction of the Commissioner only. No officer, employee, or agent engaged in the performance of investigative or prosecuting functions for

any agency in any case shall, in that or a factually related case, participate or advise in the examiner's or Commissioner's decision, or in the agency review on appeal as provided in § 182.257b, except as a witness or counsel in the proceedings. The examiner may not informally obtain advice or opinions from the parties or their counsel, or from any officer or employee of the Bureau, as to the facts or the weight or interpretation to be given to the evidence. The examiner may, however, informally, obtain advice on matters of law from officers or employees of the Bureau who were not engaged in the performance of investigative or prosecuting functions in that or a factually related case. This limitation does not apply to the Commissioner, and the examiner may, at any time, consult with and obtain instructions from him on questions of law and policy.

(c) *Hearing powers.* Officers presiding at hearings shall have authority to (1) administer oaths and affirmations, (2) rule upon offers of proof and receive relevant evidence, (3) take or cause depositions to be taken whenever the ends of justice would be served thereby, (4) regulate the course of the hearing, (5) hold conferences for the settlement or simplification of the issues by consent of the parties, (6) dispose of procedural requests or similar matters, (7) render decisions in conformity with § 182.253, and (8) take any other action authorized in this section. (Secs. 3114, 3121 (b), 3170, I. R. C., secs. 5, 7, 8, 11, 12, Pub. Law 404, 79th Cong.)

§ 182.240a *Opportunity for compliance.* Except in cases of willfulness or those in which the public interest requires otherwise, and the district supervisor so finds in his citation or order to show cause, stating his reasons therefor, no permit shall be revoked, unless, prior to the institution of proceedings therefor, facts or conduct warranting such action shall have been called to the attention of the permittee by the district supervisor in writing and the permittee shall have been accorded an opportunity to demonstrate or achieve compliance with all lawful requirements. If the permittee fails to meet all the requirements of the law and regulations within such reasonable time as may be specified by the district supervisor, proceedings for revocation of the permit shall be initiated as provided in this part. (Secs. 3114, 3121 (b), 3170, I. R. C., secs. 9 (b), 12, Pub. Law 404, 79th Cong.)

§ 182.240b *Informal settlement.* In all cases in which a permittee is cited to show cause why his permit should not be revoked, he shall be afforded opportunity for the submission and consideration of facts, arguments, offers of settlement, or proposals of adjustment, where time, the nature of the proceeding, and the public interest permit. Such submissions should be made to the district supervisor or other designated officer. If proposals of settlement are submitted, and they are considered unsatisfactory, the district supervisor, unless he deems such course inadvisable, shall inform the permittee of any conditions on which the violation may be settled. Where necessary, the date of the hearing may

be postponed, pending consideration of such proposals, when they are made in good faith and not for the purpose of delay.

(a) *Notice of contemplated action.* Where the district supervisor believes that the matter may be settled informally, i. e., without formal revocation proceedings, he shall, prior to the issuance of citation, inform the permittee of the contemplated issuance of an order to show cause why his permit should not be revoked, and that he is being given an opportunity for the submission and consideration of facts, arguments, offers of settlement, or proposals of adjustment. The notice should inform the permittee of the charges on which the order to show cause would be based, if issued, and afford him a period of 10 days from the date of the notice, or such longer period as the district supervisor deems necessary, in which to submit proposals of settlement to the district supervisor or other designated officer. Where informal settlement is not reached promptly because of the inaction of the permittee or proposals are made for the purpose of delay, citation shall issue in accordance with § 182.242 and the hearing shall be held in accordance with the regulations in this part.

(b) *Limitation on informal settlement.* Where the evidence is conclusive and the nature of the violation is such as to preclude any settlement short of revocation, or the violation is of a continuing character that necessitates immediate action to protect the public interest, or where the district supervisor believes that any informal settlement of the alleged violation will not insure future compliance with the law and regulations, or in any similar case where the circumstances are such as to clearly preclude informal settlement, and the district supervisor so finds and states his reasons therefor as provided in § 182.240a, he may restrict settlement to that provided for in § 182.248. (Sec. 3114, I. R. C. secs. 5 (b), 12, Pub. Law 404, 79th Cong.)

§ 182.241 *Citation.* All citations for revocation of permits must be signed by the Commissioner or district supervisor, as the cases may be, but the Commissioner or district supervisor may in writing designate any officer under his jurisdiction to sign his name to any citation: *Provided*, That in no event shall an examiner be required to prepare or sign a citation. (Secs. 3114, 3121 (b), 3170, I. R. C. secs. 5 (c), 12, Pub. Law 404, 79th Cong.)

§ 182.242 *Form of citation.* (a) *General.* The citation shall state (1) the time, place, and nature of the hearing; (2) the legal authority and jurisdiction under which the hearing is to be held; and (3) the matters of fact and law asserted. Item (1) shall be stated in accordance with § 182.243; item (2) shall cite the sections of law and regulations relied upon for authority and jurisdiction for the hearing; and item (3) shall set forth fully, in separate paragraphs, the matters of fact and law constituting violations, specifying dates, places, sections of law or regulations violated, etc.

(b) *Form 1430.* Citations, upon complaint of persons other than the Com-

missioner or district supervisor, shall be issued on Form 1430, "Order to Show Cause Why Permit Should Not Be Revoked, Copy of Complaint Attached," naming the complainant, and there shall be attached thereto a copy of the complaint.

(c) *Form 1430-A.* If revocation proceedings are instituted at the instance of the Commissioner or district supervisor, the order to show cause shall be issued on Form 1430-A, "Order to Show Cause Why Permit Should Not Be Revoked."

(d) *Execution and disposition.* The order, Form 1430 or 1430-A, shall be executed in quintuplicate. The original copy will be served on the permittee, one copy given the examiner designated to conduct the hearing, one copy placed in the official file containing certificate of manner of service, one copy included in the record of the case, and the remaining copy will be placed in the file of such orders maintained in the district supervisor's office. (Secs. 3114, 3121 (b), 3170, I. R. C., secs. 5 (a), 12, Pub. Law 404, 79th Cong.)

§ 182.243 *Time and place of hearing.* The citation shall direct the permittee to appear before a designated examiner at a time and place named therein, to show cause why his permit should not be revoked. The time specified for the hearing shall not be less than 15 days nor more than 30 days from the date on which such citation is served on the permittee, and the designated place of hearing shall be within the same Federal judicial district, and within 50 miles of the place where the acts constituting the violation are alleged to have occurred. In fixing the time and place for the hearing, due regard shall be had for the convenience and necessity of the parties or their representatives, subject to the above statutory limitations. The hearing may be waived by the permittee, or continued for cause or held at another place by agreement, in writing, as provided in §§ 182.248 and 182.249. (Sec. 3114, I. R. C., secs. 5 (a), 12, Pub. Law 404, 79th Cong.)

§ 182.245 *Suspension of withdrawals or transportation.* After citation for revocation of basic permit has been issued, withdrawals of alcohol or specifically denatured alcohol by such permittee may, in the discretion of the district supervisor or Commissioner who issues the citation, be suspended or restricted to the quantity which, together with the quantity then on hand, is necessary to carry on legitimate operations under such permit. The district supervisor may, in restricting the permittee to his legitimate needs, refuse to issue any purchase or withdrawal permit. In the case of carriers, transportation of tax-free or specially denatured alcohol by the carrier may be suspended or restricted to that which is intended for legitimate purposes only. (Secs. 3114, 3121 (b), 3170, I. R. C.)

§ 182.247 *Time of filing agreements or waivers.* Whenever practicable to do so, waivers of the hearing, or agreements changing the place, or postponing the time of the hearing, shall be filed with

the examiner within 10 days after the service of citation, unless the examiner extends such period of time. (Sec. 3114, I. R. C., secs. 7 (b), 12, Pub. Law 404, 79th Cong.)

§ 182.248 *Waiver of hearing.* * * *

(b) *Surrender before citation.* If a permittee surrenders his permit before citation, in any case where the evidence, in the opinion of the district supervisor or Commissioner, warrants citation for revocation, such citation shall be issued and the permittee shall at the same time be notified that he may file a formal waiver, as above provided. Should such formal waiver not be filed after notice, the examiner will proceed with the hearing on citation, as provided for in this part. (Sec. 3114, I. R. C., secs. 7, 12, Pub. Law 404, 79th Cong.)

§ 182.249 *Hearing.* Unless the hearing is waived by the permittee, or postponed, or transferred to another place, by a written agreement signed by the permittee, or his attorney, and the attorney representing the United States and approved and filed by the examiner, or the Commissioner, or unless the hearing is postponed or transferred (subject to the statutory limitations) by order of the examiner, or the Commissioner, for good cause shown by either party, it shall be held at the time and place stated in the citation, by the examiner named in the citation, or any other duly designated and appointed examiner assigned to hold such hearing. (Secs. 3114, 3121 (b), 3170, I. R. C., secs. 7, 12, Pub. Law 404, 79th Cong.)

§ 182.250 *Evidence at hearing.* Except as otherwise provided by statute, the proponent of an order shall have the burden of the proof. Any oral or documentary evidence may be received, but irrelevant, immaterial, or unduly repetitious evidence shall be excluded. No sanction shall be imposed or order be issued except upon consideration of the whole record or such portions thereof as may be cited by any party and as supported by and in accordance with reliable, probative, and substantial evidence. Every party shall have the right to present his case or defense by oral or documentary evidence, to submit rebuttal evidence, and to conduct such reasonable cross-examination as may be required for a full and true disclosure of the facts. The examiner shall, at the beginning of the hearing and throughout the proceedings, require that the parties attempt to arrive at such stipulations as will eliminate the necessity of taking evidence with respect to facts concerning which there is no substantial disputes. The evidence introduced at the revocation hearing on behalf of the United States or the permittee may consist of affidavits, depositions, duly authenticated copies of records and documents, and oral testimony of witnesses. Affidavits are not to be used if the personal attendance of the affiant as a witness is reasonably possible, and the examiner may require a showing that the personal attendance of the affiant is not reasonably possible before admitting an affidavit in evidence. When the record is made to show that the personal attendance of

the witness is not reasonably possible, or such witness will not execute an affidavit or sign a written statement, the official report of the investigator or inspector of the results of his investigation in that particular regard, including any statements made to him, identified by him as a witness at such hearing, as having been made immediately following the investigation, may be introduced in evidence.

(a) *Further evidence.* Before closing a hearing the examiner shall definitely inquire of each party whether he has any further evidence to offer, which inquiry and the response thereto must be shown in the record. (Sec. 3114, I. R. C., secs. 7 (c), 12, Pub. Law 404, 79th Cong.)

§ 182.250a *Proposed findings and conclusions; exceptions.* Prior to each decision of the examiner, or decision of the Commissioner upon appeal, the permittee shall be afforded a reasonable opportunity to submit (a) proposed findings and conclusions, or (b) exceptions to the decisions of the examiner, and (c) supporting reasons for such exceptions or proposed findings or conclusions. The record shall show the ruling upon each such finding, conclusion, or exception presented. (Sec. 3114, I. R. C., secs. 8 (b), 12, Pub. Law 404, 79th Cong.)

§ 182.252a *Record.* The transcript of testimony and exhibits, together with all papers and requests filed in the proceeding, shall constitute the exclusive record for decision in accordance with § 182.253. Where the decision rests on official notice of a material fact not appearing in the evidence in the record, any party shall on timely request be afforded an opportunity to show the contrary. A copy of the record shall be available for inspection by the permittee or his attorney of record during business hours at the office of the examiner or the district supervisor, or copies thereof may be procured upon payment of the costs prescribed in paragraph (a) of this section.

(a) *Cost of copies of record.* Copies of the record desired by the permittee or his attorney of record will be charged for at the lowest prevailing rates charged by public reporters in the region where the hearing is held. Remittance shall be by certified check, cashier's or treasurer's check drawn on a National or State bank or trust company; or postal, bank, express, or telegraph money order, made payable to "Treasurer of the United States." Cash shall not be accepted under any circumstances. The examiner or district supervisor, who furnishes the copy or copies of the record and receives the remittance, shall execute a receipt therefor in duplicate and give the original of the receipt to the person from whom the remittance is received and place the copy in the file of the record. District supervisors shall schedule such remittances and forward them to the proper regional disbursing office for deposit as Miscellaneous Receipts. (Sec. 3114, I. R. C., secs. 7 (d), 12, Pub. Law 404, 79th Cong.)

§ 182.253 *Findings and decision of examiner.* Within a reasonable time after the conclusion of a hearing, the exam-

iner shall render his decision. All decisions shall become a part of the record and shall consist of (a) a brief statement of the issues of fact involved in the hearing; (b) a summary of the evidence offered by both parties; (c) the examiner's findings and conclusions, as well as the reasons or basis therefor, upon all the material issues of fact, law, or discretion presented on the record; and (d) the decision of the examiner. Upon rendering his decision, the examiner shall immediately transmit the entire record of the case, including his decision, to the district supervisor: *Provided*, That the examiner shall send one copy of his decision to the permittee and retain one copy thereof for his files. (Sec. 3114, I. R. C., secs. 8, 12, Pub. Law 404, 79th Cong.)

§ 182.254 *Order revoking permit or dismissing proceedings.* The district supervisor shall make an order revoking the permit or dismissing the proceedings in accordance with the examiner's findings and decision, unless he disagrees with such findings and decision and files a petition with the Commissioner for review thereof, as provided in § 182.257a. If the district supervisor files such petition, he shall withhold issuance of the order, pending the Commissioner's decision, upon receipt of which he shall issue the order in accordance therewith. An original copy of the order of the district supervisor and of the Commissioner upon review, if any, shall be forwarded to the permittee or his attorney of record in the proceedings.

(a) *Notice to Commissioner.* When the district supervisor makes an order revoking a permit, he will furnish a copy of the order to the Commissioner. Should such order be subsequently set aside upon reconsideration, or review by a court of equity, the district supervisor will so advise the Commissioner. (Secs. 3114, 3121 (b), 3170, I. R. C., secs. 8, 12, Pub. Law 404, 79th Cong.)

§ 182.255 *Reconsideration of order revoking permit—(a) Time for filing application.* Within 20 days after an order is made by the district supervisor revoking a basic permit, the permittee may, if he desires, file an application with the examiner for a reconsideration of such order, on one or more of the following grounds:

- (1) The order is contrary to law or regulations, or
- (2) Is not supported by the evidence, or
- (3) Because of newly discovered evidence which the permittee with due diligence, was unable to produce at the hearing.

If the application is based on grounds (1) or (2), the permittee shall specify therein, by reference to the record, in what respects the order is contrary to law or is not supported by the evidence, as the case may be. If the application is based on ground (3), the permittee shall summarize therein the newly discovered evidence and set forth why he was unable to produce such evidence prior to the closing of the record.

(b) *Time of hearing.* The examiner, with whom such application is filed, may hear the application on a date and at a place to be fixed by him, and, after hear-

ing such application, may either affirm the decision of revocation previously made, or may vacate and set aside such decision and dismiss the proceedings or order a new or supplemental hearing of the evidence.

(c) *Permit privileges.* During the period above provided for filing application for reconsideration, and until final decision is rendered after such reconsideration, if such application is filed within the time provided therefor, the permit involved shall continue in force and effect, except as to restrictions on withdrawals or transportation as may be ordered by the Commissioner or district supervisor, as provided in § 182.245. (Secs. 3114, 3121 (b), 3170, I. R. C., secs. 7 (a), 8 (a), 12, Pub. Law 404, 79th Cong.)

§ 182.256 *Proceedings when violation occurs outside of district where permit was issued.* If violations which furnish the basis for proceedings to revoke a permit are alleged to have occurred at a place not within the district where the permit was issued, the citation shall be issued by the district supervisor of the district having jurisdiction of the place where the violation occurred and the hearing shall be held by an examiner assigned to that district, who shall make his findings and decision, as provided in § 182.253.

(a) *Certified transcript of proceedings.* In all such cases, the examiner shall immediately forward a complete and duly certified transcript of the entire record of such proceedings and a copy of his decision to the district supervisor of the district in which the basic permit was issued, who shall take appropriate action in accordance with § 182.254. (Secs. 3114, 3121 (b), 3170, I. R. C., secs. 7 (a), 8 (a), 12, Pub. Law 404, 79th Cong.)

§ 182.257 *Appeal by permittee to the Commissioner.* Appeal to the Commissioner is not required prior to application to the federal court for review of an examiner's decision and the order issued pursuant thereto. However, the Commissioner may, in his discretion, in order to insure uniformity of administrative action, entertain an appeal from an order of revocation of a basic permit, if filed with the district supervisor or Commissioner within 10 days of the date of the final order.

(a) *Petition.* The appeal must set forth facts tending to show action (1) of an arbitrary nature, (2) without reasonable warrant in fact, or (3) contrary to law or regulations. The petition may be filed direct with the Commissioner, but a copy thereof must be filed with the district supervisor.

(b) *Permit privileges.* If such appeal is filed within the required time, the permit involved shall continue in force and effect until the final order by the Commissioner, except as to such restrictions upon withdrawals or transportation as may be imposed by the district supervisor, as provided in § 182.245. (Sec. 3114, I. R. C., secs. 8 (a), 12, Pub. Law 404, 79th Cong.)

§ 182.257a *Petition by district supervisor for review by commissioner.* The Commissioner may, in his discretion, in order to insure uniformity of administrative action, entertain a petition by the district supervisor to review the decision of the examiner. Such petition must set forth facts tending to show action (a) of an arbitrary nature, (b) without reasonable warrant in fact, or (c) contrary to law or regulations, and shall be filed with the Commissioner within 10 days of the date of the examiner's decision of which review is requested. A copy of the petition shall be furnished to the permittee by the district supervisor. (Secs. 3114, 3121 (b), 3170, I. R. C., secs. 8 (a), 12, Pub. Law 404, 79th Cong.)

§ 182.257b *Commissioner's review.* The Commissioner on appeal or petition for review may alter or modify any finding of the examiner and may affirm, reverse, or modify the decision of the examiner, or he may remand the case for further hearing, but the Commissioner will not consider evidence which is not a part of the record. Appeals and petitions for review to the Commissioner shall be considered and decided by the Deputy Commissioner in charge of the Alcohol Tax Unit: *Provided*, That the Deputy Commissioner shall not review the decision of an examiner in any case in which he has engaged in the investigation or prosecution of the case, in which event he shall so state his disqualification in writing and refer the record to the Commissioner for appropriate action: *Provided further*, That the Commissioner may designate an Assistant Commissioner to consider any case instead or in lieu of the Deputy Commissioner: *And provided further*, That the district supervisor may in advance of such appeal discuss the proposal to so appeal, and the facts and law of the case with any of the Assistant Deputy Commissioners, Alcohol Tax Unit, or any other officer or employee of the Treasury Department, except the Deputy Commissioner in charge of the Alcohol Tax Unit.

§ 182.257c *Authority of Commissioner.* As used in §§ 182.238 to 182.258, inclusive, "Commissioner," shall not include the Deputy Commissioner in charge of the Alcohol Tax Unit, unless otherwise indicated. The Commissioner shall have all the authority granted herein to examiners and district supervisors, and may exercise any of their functions. The Commissioner may issue citations, conduct hearings, make initial decisions, and exercise any other function prescribed herein, the same as examiners and district supervisors, and he may of his own motion, in any case, review the decision of the examiner or require the entire record to be certified to him for initial decision. (Secs. 3114, 3170, I. R. C., secs. 5, 7, 8, 12, Pub. Law 404, 79th Cong.)

§ 182.258 *Court review.* If the permittee intends to have an order revoking a permit reviewed on appeal by the federal court, as provided by law, the examiner, or Commissioner, upon request therefor, will have prepared, in triplicate, a complete transcript of the record of the

revocation proceedings, including all exhibits introduced at such hearing, the findings of fact and conclusions upon which the revocation was based, all decisions, and the order of revocation.

(a) *Certification.* The examiner or Commissioner, as the case may be, will certify as to the correctness of such transcript of the record and furnish two copies thereof to the permittee or his attorney of record, upon payment of the costs prescribed in § 182.252a (a), and one copy to the attorney who will represent the United States in the review of such case in such court. (Sec. 3114, I. R. C., secs. 10, 12, Pub. Law 404, 79th Cong.)

ACTION BY DISTRICT SUPERVISOR

ORIGINAL ESTABLISHMENT

§ 182.282 *Investigation of applicant.*

(d) *Disapproval of application.* Where, after hearing or opportunity for hearing, as provided in §§ 182.220 to 182.225, inclusive, the district supervisor finds, from facts sufficient to warrant such findings, that the applicant is not entitled to the confidence of the Department, or is precluded by section 3114 (a), Internal Revenue Code, and § 182.106 (a) from receiving a permit, he shall, without reference to the Commissioner, note his disapproval on all copies of the application with brief statements of his reasons therefor and return to the applicant by registered mail one copy of the disapproved application, together with one set of the supporting documents and all copies of the bond, without action thereon. The district supervisor shall forward one copy of the disapproved application and one set of the supporting documents to the Commissioner, and retain the remaining papers in his file.

§ 182.292 *Disapproval of qualifying documents—(a) By Commissioner.* In the case of an industrial alcohol plant, bonded warehouse, or denaturing plant, if the district supervisor finds, after hearing or opportunity for hearing, as provided in §§ 182.220 to 182.225, inclusive, from facts sufficient to warrant such findings, that the applicant has not complied in all respects with the requirements of the law and regulations, or that the situation of the premises is such as would enable the applicant to defraud the United States, or that the application or bond should be disapproved under § 182.282 (e), he will note his recommendation for disapproval on the application, Form 1431, bond, Form 1432-A, and consent, Form 1602 (if any), or indemnity bond, Form 1604, filed in lieu of such consent, and will forward to the Commissioner for final action such copies of the qualifying documents as are required to be so forwarded by the preceding section in the case of recommendation for approval, together with a copy of all inspection reports. Where an application or bond is recommended for disapproval, the district supervisor will furnish the Commissioner with a full statement of the reasons therefor.

(Secs. 3105, 3124 (a) (6), and 3176, I. R. C.)

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

Approved: March 5, 1947.

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

[F. R. Doc. 47-2244; Filed, Mar. 10, 1947;
9:23 a. m.]

Subchapter E—Administrative Provisions
Common to Various Taxes

[T. D. 5552]

PART 458—INSPECTION OF RETURNS

SUBPART F—INSPECTION OF CERTAIN RETURNS UNDER THE INTERNAL REVENUE CODE

Regulations governing the inspection of income, excess-profits, declared value excess-profits, and capital stock tax returns by the Federal Trade Commission.

§ 458.312 *Inspection of returns by Federal Trade Commission.* (a) Pursuant to the provisions of sections 55 (a), 508, 603, 729 (a), and 1204 of the Internal Revenue Code (53 Stat. 29, 111, 171; 54 Stat. 989, 1008; 55 Stat. 722; 26 U. S. C. 55 (a), 508, 603, 729 (a), and 1204), and in the interest of the internal management of the Government, corporation income, excess-profits, declared value excess-profits, and capital stock tax returns made for the calendar year 1943 and fiscal years ended in the calendar year 1943, and statistical transcript cards prepared by the Bureau of Internal Revenue from the returns included in such classes made for any taxable year ending after June 30, 1943, and before July 1, 1944, shall be open to inspection by the Federal Trade Commission as an aid in executing the powers conferred upon such Commission by the Federal Trade Commission Act of September 26, 1914, 38 Stat. 717. The inspection of such returns and cards herein authorized may be made by any officer or employee of the Federal Trade Commission duly authorized by the Chairman of the Federal Trade Commission to make such inspection. Upon written notice by the Chairman of the Federal Trade Commission to the Secretary of the Treasury stating the classes of corporations the returns or transcript cards of which it is desired to inspect, the Secretary and any officer or employee of the Treasury Department, with the approval of the Secretary of the Treasury, may furnish the Federal Trade Commission with any data on such returns or cards or may make the returns or cards available in the office of the Commissioner of Internal Revenue for the taking of such data as the Chairman of the Federal Trade Commission may designate. Any information thus obtained shall be held confidential except to the extent that it shall be published or disclosed in statistical form, provided such publication shall not disclose, directly or indirectly, the name or address of any taxpayer.

(b) This Treasury decision shall be effective upon its filing for publication in the FEDERAL REGISTER.

A. L. M. WIGGINS,
Secretary of the Treasury.

Approved: March 7, 1947.

HARRY S. TRUMAN,
The White House.

[F. R. Doc. 47-2332; Filed, Mar. 7, 1947;
3:59 p. m.]

TITLE 32—NATIONAL DEFENSE

Chapter XI—Office of Temporary Controls, Office of Price Administration

PART 1407—RATIONING OF FOOD AND FOOD PRODUCTS

[3d Rev. RO 3, Amdt. 40]

SUGAR

A rationale for this amendment has been issued simultaneously herewith and has been filed with the Division of the Federal Register.

Third Revised Ration Order 3 is amended in the following respect:

1. The second sentence of sections 19.1 (b) (1), 19.2 (b), 19.3 (b), 19.4 (b) (1), 19.5 (b) (1), 19.6 (b) (1), 19.7 (b) (1), 19.9 (b) and 19.10 (b) (1) is amended to read as follows: "An application for such provisional allowance for any period may be made at any time from the 10th day of the month preceding such period to the end of that period."

This amendment shall become effective March 10, 1947.

Issued this 7th day of March 1947.

PHILIP B. FLEMING,
Temporary Controls Administrator.

Rationale Accompanying Amendment No. 40 to Third Revised Ration Order 3

Present regulations. The present regulations provide that an application for a provisional allowance for any period may be made at any time from fifteen days before to the end of that period.

Proposed amendment. This amendment provides that an application for a provisional allowance for any period may be made at any time from the 10th day of the month preceding such period to the end of that period.

Reason for amendment. Industrial users, who obtain quarterly allotments of sugar under the provisions of this order, may apply for such allotments on and after the 10th day of the month preceding the beginning of the allotment period.

In order that the provisions relating to the time of filing applications by all industrial users may be uniform, this amendment permits provisional allowance users to apply at any time from the 10th day of the month preceding the period for which the provisional allow-

¹ 11 F. R. 177, 14281.

ance is requested to the end of that period.

[F. R. Doc. 47-2334; Filed, Mar. 7, 1947;
4:11 p. m.]

PART 1407—RATIONING OF FOOD AND FOOD PRODUCTS

[3d Rev. RO 3, Amdt. 38]

SUGAR

A rationale for this amendment has been issued simultaneously herewith and has been filed with the Division of the Federal Register.

Third Revised Ration Order 3 is amended in the following respect:

1. Section 17.4 is amended to read as follows:

SEC. 17.4 *A registering unit may apply for an adjustment in its permanent allowable inventory.* (a) On or after March 15, 1947, a registering unit may apply for an adjustment in its permanent allowable inventory. Only one application under this section may be made by a registering unit.

(b) Application shall be made on OPA Form R-382 and the applicant must give all of the information required by the form. The application must be filed at the Sugar Branch Office with which the applicant is registered.

(c) If the Sugar Branch Office finds that the applicant is a registered retailer or wholesaler and that the facts stated in the application are true, it shall grant an adjustment as follows:

(1) If the applicant is a registered wholesaler, it shall grant an adjustment equal to 10% of the wholesaler's permanent allowable inventory.

(2) If the applicant is a registered chain retailer (four or more stores registered together), it shall grant an adjustment equal to 30% of the retailer's permanent allowable inventory.

(3) If the applicant is a registered retailer operating less than four stores, it shall grant an adjustment equal to 40% of the retailer's permanent allowable inventory.

(For example, if a registering unit's allowable inventory is 10,000 pounds, an adjustment for 1,000 pounds shall be granted if the applicant is a wholesaler, an adjustment for 3,000 pounds if the applicant is a retail operator of four or more stores registered together, or an adjustment for 4,000 pounds if the applicant is a retail operator of less than four stores).

(4) The Regional Office shall issue a ration check in the amount authorized by the Sugar Branch Office under the provisions of this section. The amount of the check authorized to be issued to a registering unit shall not exceed the amount of the adjustment less the amount of any excess inventory charge, any unpaid loan or unauthorized adjustment outstanding against such registering unit at the time of its application for adjustment.

(5) An adjustment may not be granted under the provisions of this section to any

registering unit against whom there is in operation an administrative suspension order issued under Revised Procedural Regulation No. 4 until the terms of the suspension order have been complied with.

(c) Nothing in this section shall be considered to forgive or excuse any violations by the applicant of this or any other order of the Office of Price Administration, or to affect any action which may be taken by the Office of Price Administration with respect to such violations.

This amendment shall become effective March 14, 1947.

NOTE: The reporting and record-keeping requirements of this amendment have been approved by the Bureau of the Budget in accordance with the Federal Reports Act of 1942.

Issued this 10th day of March 1947.

PHILIP B. FLEMING,
Temporary Controls Administrator.

Rationale Accompanying Amendment No. 38 to Third Revised Ration Order 3

Present provisions. Wholesalers, chain retailers and retailers have an allowable inventory of sugar and ration evidence to enable them to transfer sugar under rationing regulations.

Proposed amendment. This amendment permits registered wholesalers, chain retailers and retailers to apply on OPA Form R-382 on or after March 15 for adjustments in permanent allowable inventory. The application must be filed at the sugar branch office with which the wholesaler, chain retailer or retailer is registered. The amendment provides that, under certain conditions an adjustment of 10 percent of the permanent allowable inventory will be granted to registered wholesalers, an adjustment of 30 percent to registered chain retailers (those retailers who operate four or more stores registered together) and an adjustment of 40 percent to all other retailers.

Reasons for amendment. The higher levels of rations made possible after April 1, 1947 and the use of ten-pound consumer stamps instead of five-pound stamps make it necessary for wholesalers, chain retailers and retailers to have larger inventories so that they may satisfactorily fulfill the demands of their customers.

The permanent allowable inventories of both chain retailers and other retailers were originally established on an average of one week's sales or transfers. The chain retailer, however, established a combined allowable inventory covering all of his retail stores and in most cases received in addition an adjustment in his permanent allowable inventory to cover his warehouse stocks. The estimated needs of the chain retailer, therefore, are slightly less than those of other retailers.

Wholesalers' allowable inventories were established at the amount of sugar sufficient to cover two weeks' sales or transfers of sugar plus a shipping unit i. e., carload, truckload, etc. in which he normally took delivery.

The adjustment, therefore, to enable them to meet the increased demand is

not required to be as large as that for retailers.

It is recognized that the amount of these adjustments does not reflect the apparent impact of a change from a five-pound stamp value to a ten-pound stamp value. However, the granting of the adjustment, even at the level indicated, will result in an increase of 75,000 to 100,000 tons in "invisible" inventories. Accordingly, an equivalent amount is thereby made unavailable for actual use. The amounts of the inventory adjustments, then, are being set at the minimum level at which it is believed the trade will be able to operate satisfactorily and maintain uninterrupted distribution of sugar to consumers and other users, while at the same time the diversion of sugar from use to inventory purposes is held at a minimum.

[F. R. Doc. 47-2353; Filed, Mar. 10, 1947; 11:10 a. m.]

PART 1407—RATIONING OF FOOD AND FOOD PRODUCTS

[3d Rev. RO 3, Amdt. 18 to Supp. 1]

SUGAR

Supplement 1 to Third Revised Ration Order 3 is amended in the following respects.

Section 4.1 is amended to read as follows:

Sec. 4.1 *Areas which have had a substantial increase in population and the percentage for each such area.* For periods commencing on or after April 1, 1947:

Alabama:	California—Con.
Baldwin 20	Monterey 40
Calhoun 30	Napa 40
Colbert 10	Orange 30
Etowah 15	Riverside 40
Jefferson 10	Sacramento 20
Madison 10	San Bernar-
Mobile 60	dino 40
Russell 15	San Diego 80
Talladega 20	San Francisco 20
Arizona:	San Joaquin 30
Apache 20	San Luis 40
Cochise 15	Obispo 40
Gila 10	San Mateo 50
Greenlee 20	Santa Bar-
Maricopa 30	bara 20
Mohave 50	Santa Clara 20
Navajo 15	Santa Cruz 15
Pima 40	Solano 160
Pinal 30	Sonoma 20
Yuma 20	Stanislaus 40
Arkansas:	Tulare 15
Jefferson 15	Ventura 15
Pulaski 15	Yolo 20
Saline 20	Yuba 40
Sebastian 10	Colorado:
California:	Arapahoe 15
Alameda 50	Denver 10
Butte 15	Delores 10
Contra Costa 160	El Paso 30
Fresno 30	Jefferson 10
Glenn 10	Lake 15
Inyo 30	Otero 10
Kern 30	Connecticut:
Lake 15	Fairfield 10
Lassen 20	Hartford 10
Los Angeles 30	Delaware:
Madera 15	New Castle 10
Marin 40	Sussex 10
Mendocino 10	District of
Merced 15	Columbia 30

Florida:	Kentucky:
Alachua 10	Hardin 40
Bay 110	Henderson 10
Bradford 60	Jefferson 15
Brevard 30	Louisiana:
Broward 20	Beauregard 15
Charlotte 15	Calcasieu 40
Clay 20	East Baton
Dade 30	Rouge 30
De Soto 10	Jefferson 30
Duval 30	La Salle 15
Escambia 40	Orleans 15
Franklin 40	Rapides 30
Gulf 10	St. Bernard 10
Highlands 80	St. Mary 10
Hillsborough 20	Vermillion 10
Indian River 10	Vernon 70
Lee 30	Webster 15
Leon 30	Maine:
Monroe 50	Cumberland 10
Okaloosa 40	Sagadahoc 15
Okeechobee 10	York 10
Orange 20	Maryland:
Palm Beach 15	Anne Arundel 20
Pinellas 15	Baltimore 30
Polk 10	Calvert 10
St. Lucie 20	Cecil 50
Sarasota 30	Charles 20
Volusia 10	City of Balti-
Georgia:	more 15
Bartow 10	Harford 40
Bibb 30	Howard 10
Camden 20	Montgomery 30
Chatham 30	Prince Georges 40
Clarke 15	St. Marys 30
Cobb 50	Michigan:
Dougherty 28	Bay 10
Fulton 10	Berrien 10
Glynn 60	Calhoun 15
Houston 60	Ingham 15
Liberty 30	Macomb 30
McIntosh 15	Midland 10
Muscogee 50	Monroe 10
Peach 10	Muskegan 15
Polk 10	Oakland 20
Richmond 20	Washtenaw 30
Stephens 15	Wayne 15
Thomas 15	Mississippi:
Whitfield 10	Forrest 60
Idaho:	Grenada 15
Ada 10	Harrison 30
Bannock 10	Hinds 10
Elmore 60	Jackson 80
Kootenai 20	Lowndes 10
Valley 15	Wilkinson 15
Illinois:	Missouri:
Champaign 10	Boone 20
Du Page 10	Clay 10
Lake 15	Phelps 20
Madison 20	Pulaski 20
St. Clair 15	St. Charles 10
Winnebago 10	St. Louis 20
Indiana:	Montana:
Bartholomew 15	Cascade 10
Clark 30	Nebraska:
Fayette 10	Adams 20
Floyd 10	Cheyenne 10
Lake 10	Hall 15
Marion 10	Lancaster 20
Monroe 10	Sarpy 10
Porter 10	Nebraska:
St. Joseph 10	Clark 120
Scott 10	Mineral 200
Starke 15	Washoe 30
Tippecanoe 15	New Jersey:
Vandenburgh 20	Gloucester 10
Iowa:	Middlesex 10
Des Moines 10	Monmouth 15
Story 10	Sussex 15
Kansas:	New Mexico:
Barton 10	Bernalillo 15
Douglas 10	Chavez 40
Finney 20	Curry 30
Geary 15	De Baca 15
Johnson 80	Eddy 30
Pratt 10	Luna 40
Riley 15	Otero 80
Saline 20	New York:
Sedgwick 30	Nassau 10
Seward 20	Niagara 10
Shawnee 30	

TITLE 47—TELECOMMUNICATION

Chapter I—Federal Communications Commission

PART 1—ORGANIZATION, PRACTICE AND PROCEDURE

MISCELLANEOUS AMENDMENTS

FEBRUARY 28, 1947.

At a meeting of the Federal Communications Commission held at its offices in Washington, D. C. on the 6th day of February 1947;

It appearing, that the public interest, convenience and necessity will be served by delegating authority to the Secretary of the Commission, or in his absence, the Acting Secretary, upon securing the approval of the General Counsel and Chief Accountant, or their respective nominees, to act upon applications or requests by carriers for extensions of the time prescribed in § 43.51 of the Commission's

rules and regulations for the filing of documents specified therein; and

It further appearing, that general notice of proposed rule making is not required herein under the provisions of section 4 of the Administrative Procedure Act; and

It further appearing, that the amendments ordered herein are designed to relieve a restriction in that they will expedite action upon applications or requests for extensions of time within which carriers are required to file documents specified in § 43.51;

It is ordered, That § 1.146 of the Commission's rules and regulations be, and it is hereby, redesignated at § 1.147, and amended to read as follows:

§ 1.147 *Record of actions taken.* All action taken by the Secretary in accordance with §§ 1.141 to 1.146, inclusive, shall be recorded each week in writing and filed in the official minutes of the Commission.

It is further ordered, That a new § 1.146, be, and the same is hereby adopted, reading as follows:

§ 1.146 *Authority delegated to the Secretary upon securing the approval of the Law and Accounting Departments.* The Secretary, or the Acting Secretary, is designated to act upon the following matters upon securing the approval of the General Counsel and Chief Accountant, or their respective nominees:

(a) Applications or requests for extensions of the time prescribed in § 43.51 of the rules and regulations for the filing of documents specified therein.

It is further ordered, That this order shall take effect immediately.

(4 (1), 48 Stat. 1066; 47 U. S. C. 154 (i))

[SEAL] FEDERAL COMMUNICATIONS
COMMISSION,
T. J. SLOWIE,
Secretary.

[F. R. Doc. 47-2241; Filed, Mar. 10, 1947,
8:45 a. m.]

PROPOSED RULE MAKING

DEPARTMENT OF AGRICULTURE

Production and Marketing Administration

[7 CFR, Part 902]

ORANGES AND GRAPEFRUIT GROWN IN CALIFORNIA AND ARIZONA

NOTICE OF PROPOSED RULE MAKING

Consideration is being given to the following proposals submitted by the Growers Advisory Committee, established pursuant to Marketing Agreement No. 30, as amended, and Order No. 2, as amended (7 CFR 902.1 et seq.), regulating the handling of oranges and grapefruit grown in the States of California and Arizona:

1. That the Secretary of Agriculture find that the provisions of the aforesaid amended marketing agreement and order no longer tend to effectuate the declared policy of the Agricultural Marketing Agreement Act of 1937, as amended (48 Stat. 31, 670, 675; 49 Stat. 750; 50 Stat. 246; 7 U. S. C. 601 et seq.);

2. That the Secretary of Agriculture find that the aforesaid Growers Advisory Committee has no funds or property in its possession or under its control and has no liability or outstanding obligations under the said amended marketing agreement and order;

3. That the Secretary of Agriculture terminate the said amended marketing agreement and order regulating the handling of oranges and grapefruit grown in the States of California and Arizona: *Provided*, That such termination shall not affect or waive any right, obligation, duty, or liability under said amended marketing agreement and order, or release or extinguish any violation of said amended marketing agreement and order, or affect or impair any right or remedy of the United States, the

Secretary, or any person with respect to any such violation, which has arisen or occurred or which may arise or occur prior to the time that such termination becomes effective;

4. That the Secretary of Agriculture discharge the members of the aforesaid Growers Advisory Committee from any and all obligations and duties which would otherwise accrue upon such termination of said amended marketing agreement and order.

All persons who desire to submit written data, views, or arguments concerning such proposals shall file the same with the Hearing Clerk, Room 0308, South Building, United States Department of Agriculture, Washington 25, D. C., not later than the close of business on the 10th day after the publication of this notice in the FEDERAL REGISTER. All documents should be filed in quadruplicate.

(48 Stat. 31, 670, 675, 49 Stat. 750, 50 Stat. 246; 7 U. S. C. 601 et seq.)

Issued this 6th day of March 1947.

[SEAL] CLINTON P. ANDERSON,
Secretary of Agriculture.

[F. R. Doc. 47-2234; Filed, Mar. 10, 1947;
8:46 a. m.]

FEDERAL COMMUNICATIONS COMMISSION

[47 CFR, Parts 5, 10, 11, 16, 17]

[Docket No. 8163]

DISPLAY OF STATION LICENSE AND TRANSMITTER IDENTIFICATION CARDS

NOTICE OF PROPOSED RULE MAKING

FEBRUARY 28, 1947.

In the matter of amendment of § 5.29 of Part 5, amendment of § 10.82 of Part

10, amendment of § 11.42 of Part 11, amendment of § 16.23 of Part 16, and amendment of § 17.123 of Part 17, and deletion of § 10.83 of Part 10, and deletion of § 11.43 of Part 11 of the Commission's rules, for the purpose of: Eliminating the requirement that a photocopy of the station license or a license verification card be available for inspection at each portable or mobile radio unit authorized under a blanket station license covering more than one transmitting unit, and substituting for this requirement the requirement that there be attached to each transmitter unit installed and operated under blanket station authorization an identification tag supplied by the Federal Communications Commission.

1. Notice is hereby given of proposed rule making in the above entitled matter.

2. The proposed rules and regulations, which are amendments and deletions of existing rules and regulations, are set forth below.

3. The proposed rules are issued under the authority of sections 301 and 303 (1) of the Communications Act of 1934, as amended.

4. Any interested person, who is of the opinion that the amendments proposed should not become effective, or should not become effective in the form set forth, may file with the Commission, on or before March 20, 1947, a written statement or brief setting forth his comments. The Commission will consider these written comments before taking any final action regarding the proposed rules; and, if comments are submitted which request or appear to warrant the holding of an oral argument, notice of the time and place of such oral argument will be given all interested parties.

The following sections of the Commission's rules will be affected in the manner indicated: § 5.29, Part 5, amended; § 10.82, Part 10, amended; § 10.83, Part

10, deleted; § 11.42, Part 11, amended; § 11.43, Part 11, deleted; § 16.23, Part 16, amended; § 17.123, Part 17, amended.

Sections 5.29, 10.82, 11.42, 16.23, and 17.123, as amended, will read as follows:

Display of station license and transmitter identification cards. (a) Each mobile or portable station authorization issued by the Commission shall be retained as a permanent part of the station record. An executed Transmitter Identification Card (FCC Form No. 452-C, Revised) shall be attached to each mobile and each portable transmitter unit operated in this service. The following

information shall be entered on the card by the permittee or licensee:

(1) Name of the permittee or licensee;
(2) Station call signal assigned by the Commission;

(3) Exact location of the station records;

(4) Frequency or frequencies on which the transmitter to which attached is adjusted to operate; and

(5) Signature of the permittee or licensee, or a responsible official thereof.

(b) Each land or fixed station authorization issued by the Commission shall be displayed at the principal control position of that station. At all other control points listed on the station author-

ization a photocopy of the authorization shall be displayed. In addition, an executed Transmitter Identification Card (FCC Form No. 452-C, Revised) shall be attached to each transmitter operated at a fixed location when the transmitter is not in view of and readily accessible to the operator at the principal control position.

Approved: February 27, 1947.

[SEAL] FEDERAL COMMUNICATIONS
COMMISSION,
T. J. SLOWIE,
Secretary.

[F. R. Doc. 47-2242; Filed, Mar. 10, 1947; 8:45 a. m.]

NOTICES

DEPARTMENT OF JUSTICE

Office of Alien Property

AUTHORITY: 40 Stat. 411, 55 Stat. 839, Pub. Law 322, 79th Cong., 60 Stat. 50, Pub. Law 671, 70th Cong., 60 Stat. 925; 50 U. S. C. and Supp. App. 1, 616; E. O. 9193, July 6, 1942, 3 CFR, Cum. Supp., E. O. 9567, June 8, 1945, 3 CFR, 1945 Supp., E. O. 9788, Oct. 14, 1946, 11 F. R. 11981.

[Vesting Order 8249]

JOHN HAUS

In re: Estate of John Haus, deceased. File 017-19274.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Anna Haus, whose last known address is Germany, is a resident of Germany and a national of a designated enemy country (Germany);

2. That all right, title, interest and claim of any kind or character whatsoever of the person named in subparagraph 1 hereof in and to the estate of John Haus, deceased, is property payable or deliverable to, or claimed by, the aforesaid national of a designated enemy country (Germany);

3. That such property is in the process of administration by the Germany Society of the City of New York as Executor of the estate of John Haus, acting under the judicial supervision of the Surrogate's Court, New York County, New York;

and it is hereby determined:

4. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on February 21, 1947.

For the Attorney General.

[SEAL] DONALD C. COOK,
Director.

[F. R. Doc. 47-2245; Filed, Mar. 10, 1947; 8:45 a. m.]

[Vesting Order 8311]

KATHERINE L. FLOHR

In re: Claim owned by Katherine L. Flohr. F-28-26556-A-1, F-28-26556-E-1.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Katherine L. Flohr, whose last known address is Nordenham, Am/Weser, Germany, is a resident of Germany and a national of the designated enemy country (Germany);

2. That the property described as follows: That certain debt or other obligation owing to Katherine L. Flohr, by Bishop Trust Company, Limited, P. O. Box 2390, Honolulu, T. H., in the amount of \$761.26, as of September 24, 1946, arising out of a blocked agency account and representing said national's distributive share of the Alexander Lindsay, Sr., Trust, together with any and all accruals thereto, and any and all rights to demand, enforce and collect the same, is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Germany);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended. -

Executed at Washington, D. C., February 26, 1947.

For the Attorney General.

[SEAL] DONALD C. COOK,
Director.

[F. R. Doc. 47-2246; Filed, Mar. 10, 1947; 8:45 a. m.]

[Vesting Order 8313]

MASAJIRO FUJIKI

In re: Bank account owned by Masajiro Fujiki. F-39-5239-C-1.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Masajiro Fujiki, whose last known address is Hyogo-Ken, Japan, is a resident of Japan and a national of a designated enemy country (Japan);

2. That the property described as follows: That certain debt or other obligation owing to Masajiro Fujiki, by Bishop National Bank of Hawaii, King-Smith Street Branch, Honolulu, T. H., arising out of a savings account, Account Number 9628, entitled Masajiro Fujiki, and

any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Japan);

and it is hereby determined:

3. That to the extent that such person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Japan);

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on February 26, 1947.

For the Attorney General.

[SEAL] DONALD C. COOK,
Director.

[F. R. Doc. 47-2247; Filed, Mar. 10, 1947; 8:45 a. m.]

[Vesting Order 8315]

SHOZO KAWAKAMI

In re: Bank account owned by Shozo Kawakami. D-39-144-E-1.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Shozo Kawakami, whose last known address is Japan, is a resident of Japan and a national of a designated enemy country (Japan);

2. That the property described as follows: That certain debt or other obligation owing to Shozo Kawakami, by Bank of Hawaii, King and Bishop Streets, Honolulu, T. H., arising out of a savings account, Account Number 155140, entitled Shozo Kawakami, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Japan);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Japan).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on February 26, 1947.

For the Attorney General.

[SEAL] DONALD C. COOK,
Director.

[F. R. Doc. 47-2248; Filed, Mar. 10, 1947; 8:45 a. m.]

[Vesting Order 8324]

TORAICHI UYEDA ET AL.

In re: Stock owned by Toraiichi Uyeda and others. D-39-975-D-1.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That the persons named in subparagraph 2, whose last known addresses are Japan, are residents of Japan and nationals of a designated enemy country (Japan);

2. That the property described as follows: 942 shares of \$10 par value common capital stock of Hawaii Suisan Kaisha, Ltd., Market Place, Honolulu, T. H., a corporation organized under the laws of the Territory of Hawaii, evidenced by the certificates listed below, registered in the names of and owned by the persons listed below in the amounts appearing opposite each name as follows:

Registered owner	Certificate No.	Number of shares
Toraiichi Uyeda.....	146	348
	160	182
	220	382
Jisuke Kagimoto.....	110	25
	212	19
Iwabel Okamura.....	68	9
	178	7

together with all declared and unpaid dividends thereon,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid nationals of a designated enemy country (Japan);

and it is hereby determined:

3. That to the extent that the persons named in subparagraph 2 hereof are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Japan).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on February 26, 1947.

For the Attorney General.

[SEAL] DONALD C. COOK,
Director.

[F. R. Doc. 47-2254; Filed, Mar. 10, 1947; 8:46 a. m.]

[Vesting Order CE 370]

COSTS AND EXPENSES INCURRED IN CERTAIN ACTIONS OR PROCEEDINGS IN CERTAIN CALIFORNIA COURTS

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it having been found:

1. That each of the persons named in Column 1 of Exhibit A, attached hereto and by reference made a part hereof, was a person within the designated enemy country or the enemy-occupied territory identified in Column 2 of said Exhibit A opposite such person's name;

2. That it was in the interest of the United States to take measures in connection with representing each of said persons in the court or administrative action or proceeding identified in Column 3 of said Exhibit A opposite such person's name, and such measures having been taken;

3. That, in taking such measures in each of such actions or proceedings, costs and expenses have been incurred in the amount stated in Column 4 of said Exhibit A opposite the action or proceeding identified in Column 3 of said Exhibit A;

Now, therefore, there is hereby vested in the Attorney General of the United States, to be used or otherwise dealt with in the interest of and for the benefit of the United States, interests in the property which said persons obtain or are determined to have as a result of said actions or proceedings in amounts equal to the sums stated in Column 4 of said Exhibit A.

The term "designated enemy country" as used herein shall have the meaning prescribed in section 10 of Executive Order 9193, as amended. The term "enemy-occupied territory" as used herein shall have the meaning prescribed in Rules of Procedure, Office of Alien Property, § 501.6 (8 CFR, Cum. Supp., 503.6).

Executed at Washington, D. C., on March 4, 1947.

For the Attorney General.

[SEAL] DONALD C. COOK,
Director.

EXHIBIT A

Column 1 Name	Column 2 Country or territory	Column 3 Action or proceeding	Column 4 Sum vested
Giovanni Buffo.....	Italy.....	<i>Item 1</i> Estate of Giuseppe Buffo, deceased, in the Superior Court of the State of California, in and for the County of Santa Clara; No. 25774.	\$25.00
Maddalena Buffo.....	do.....	<i>Item 2</i> Same.....	8.00
Luca Buffo.....	do.....	<i>Item 3</i> Same.....	8.00
Caterina Buffo.....	do.....	<i>Item 4</i> Same.....	8.00
Giovanni Giacomino.....	do.....	<i>Item 5</i> Same.....	5.00
Caterina Giacomino.....	do.....	<i>Item 6</i> Same.....	5.00
Margherita Giacomino.....	do.....	<i>Item 7</i> Same.....	5.00
Costante Giacomino.....	do.....	<i>Item 8</i> Same.....	5.00
Battista Giacomino.....	do.....	<i>Item 9</i> Same.....	5.00
Luca G. Giacomino.....	do.....	<i>Item 10</i> Same.....	25.00
Celestina Traverso.....	do.....	<i>Item 11</i> Estate of Gianbattista Traverso, also known as G. B. Traverso, a missing person, in the Superior Court of the State of California, in and for the City and County of San Francisco; No. 93889.	12.00
Stefano Traverso.....	do.....	<i>Item 12</i> Same.....	12.00
Luigia Traverso.....	do.....	<i>Item 13</i> Same.....	12.00
Paola Traverso.....	do.....	<i>Item 14</i> Same.....	12.00
Emilia Dongo.....	do.....	<i>Item 15</i> Same.....	5.00
Attilio Cassazzo.....	do.....	<i>Item 16</i> Same.....	5.00
Giovanni Cassazzo.....	do.....	<i>Item 17</i> Same.....	5.00
Marla Dondo Calcagno.....	do.....	<i>Item 18</i> Estate of Filippo Calcagno, deceased, in the Superior Court of the State of California, in and for the County of San Mateo; No. 12523.	23.00
Francesco Calcagno.....	do.....	<i>Item 19</i> Same.....	7.00
Giovanni Battista Calcagno.....	do.....	<i>Item 20</i> Same.....	7.00
Angiolina Calcagno.....	do.....	<i>Item 21</i> Same.....	7.00
Emma Marconi.....	do.....	<i>Item 22</i> Estate of Ferdinando Marconi, deceased, in the Superior Court of the State of California, in and for the County of Los Angeles; No. LBP-14462.	11.00
Allci Tomasi.....	do.....	<i>Item 23</i> Same.....	14.00
Adele Marogna.....	do.....	<i>Item 24</i> Same.....	14.00
Children of Domenica Fasoli, deceased.....	do.....	<i>Item 25</i> Same.....	14.00
Elsa Gambetta.....	do.....	<i>Item 26</i> Estate of Peter Gambetta, deceased, in the Superior Court of the State of California, in and for the County of Sonoma; No. 16854.	22.00
Surviving issue of Secondo Gambetto.....	do.....	<i>Item 27</i> Same.....	112.00
Petronilla Brignolo.....	do.....	<i>Item 28</i> Estate of Firmino Secondo Gay, also known as Firmino Gay, also known as Gay Firmino, deceased, in the Superior Court of the State of California, in and for the County of Los Angeles; No. 222033.	32.00
Letizia Tarrico.....	do.....	<i>Item 29</i> Estate of Angela Bergna, deceased, in the Superior Court of the State of California, in and for the County of San Francisco; No. 83944.	15.00
Giuseppina Isella.....	do.....	<i>Item 30</i> Same.....	15.00

EXHIBIT A—Continued

Column 1 Name	Column 2 Country or territory	Column 3 Action or proceeding	Column 4 Sum vested
Emilly Monaco.....	Italy.....	<i>Item 31</i> Estate of Clement S. Monaco, deceased, in the Superior Court of the State of California, in and for the County of Los Angeles; No. 241896.	\$25.00
Mary Monaco.....	do.....	<i>Item 32</i> Same.....	25.00
Giovanni Garbarino.....	do.....	<i>Item 33</i> Estate of Luigi Garbarino, also known as Louis Garbarino, also known as I. Garbarino, also known as Luigi Garbolini, deceased, in the Superior Court of the State of California, in and for the County of Sacramento; No. 23254.	61.00
Dauida Zolli.....	do.....	<i>Item 34</i> Estate of Leslie Zolli, deceased, in the Superior Court of the State of California, in and for the County of Sonoma; No. 14655.	161.00
Nephew and 2 nieces, names unknown, of Antonio Mlack, deceased.	do.....	<i>Item 35</i> Estate of Antonio Mlack, also known as Antonio Mlock, deceased, in the Superior Court of the State of California, in and for the City and County of San Francisco; No. 93601.	51.00
Ernesta Colaianni Petriccione.....	do.....	<i>Item 36</i> Estate of Vincent Colaianni, deceased, in the Superior Court of the State of California, in and for the County of Santa Clara; No. 29491.	68.00

[F. R. Doc. 47-2259; Filed, Mar. 10, 1947; 8:46 a. m.]

[Vesting Order 8317]

KENZI KIMURA

In re: Bank account owned by Kenzi Kimura. D-39-17616-E-1.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Kenzi Kimura, whose last known address is Japan, is a resident of Japan and a national of a designated enemy country (Japan);

2. That the property described as follows: That certain debt or other obligation owing to Kenzi Kimura, by Bank of Hawaii, King and Bishop Streets, Honolulu, T. H., arising out of a savings account, Account Number 156166, entitled "Kenzi Kimura," and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Japan);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Japan).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest.

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on February 26, 1947.

For the Attorney General.

[SEAL]

DONALD C. COOK,
Director.

[F. R. Doc. 47-2249; Filed, Mar. 10, 1947; 8:45 a. m.]

[Vesting Order 8319]

MASA MIYAI

In re: Bank account owned by Masa Miyai. D-39-6-B-1.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Masa Miyai, whose last known address is Tokyo, Japan, is a resident of Japan and a national of a designated enemy country (Japan);

2. That the property described as follows: (a) That certain debt or other obligation owing to Masa Miyai, by Bishop National Bank of Hawaii, Honolulu, T. H., arising out of a savings account, Account Number 309, entitled Nisaku Miyai Trustee for Masa Miyai, maintained at the branch office of the aforesaid bank, King-Smith Street Branch, Honolulu, T. H., and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, Masa Miyai, the aforesaid national of a designated enemy country (Japan);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Japan).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on February 26, 1947.

For the Attorney General.

[SEAL]

DONALD C. COOK,
Director.

[F. R. Doc. 47-2250; Filed, Mar. 10, 1947; 8:45 a. m.]

[Vesting Order 8320]

KENSO ODA

In re: Bank accounts owned by Kenso Oda, also known as Kenzo Oda. D-39-1203-B-1, D-39-1203-C-1, D-39-1203-E-1.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Kenso Oda, also known as Kenzo Oda, whose last known address is Hiroshima, Japan, is a resident of Japan and a national of a designated enemy country (Japan);

2. That the property described as follows:

a. That certain debt or other obligation of Bank of Hawaii, King and Bishop Streets, Honolulu, T. H., arising out of a checking account, entitled Edward M. Kawaguchi, Agent for Kenso Oda, and any and all rights to demand, enforce and collect the same,

b. That certain debt or other obligation of Bank of Hawaii, King and Bishop Streets, Honolulu, T. H., arising out of a checking account, entitled George J. Oda, also known as George Y. Oda, Trustee for Kenso Oda, and any and all rights to demand, enforce and collect the same, and

c. That certain debt or other obligation of Bank of Hawaii, King and Bishop Streets, Honolulu, T. H., arising out of a checking account, entitled Misuno Oda, Agent for Kenso Oda, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, Kenso Oda, also known as Kenzo Oda, the aforesaid national of a designated enemy country (Japan);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Japan).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on February 26, 1947.

For the Attorney General.

[SEAL] DONALD C. COOK,
Director.

[F. R. Doc. 47-2251; Filed, Mar. 10, 1947; 8:45 a. m.]

[Vesting Order 8322]

ROKUSAN

In re: Debt owing to Rokuzo Takakuwa d. b. a. Rokusan. F-39-1719-C-1.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Rokuzo Takakuwa d. b. a. Rokusan, whose last known address is

Osaka, Japan, is a resident of Japan and a national of a designated enemy country (Japan);

2. That the property described as follows: That certain debt or other obligation owing to Rokuzo Takakuwa d. b. a. Rokuzan by Shujiro Takakuwa d. b. a. Oimatsu Shoten, 752 Richards Street, Honolulu, T. H., arising out of an open trade account, in the amount of \$2,337.81, as of December 31, 1945, together with any and all accruals thereto, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Japan);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Japan).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on February 26, 1947.

For the Attorney General.

[SEAL] DONALD C. COOK,
Director.

[F. R. Doc. 47-2252; Filed, Mar. 10, 1947; 8:45 a. m.]

[Vesting Order 8323]

TAKA TANAKA

In re: Bank account owned by Taka Tanaka. F-39-943-E-1.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Taka Tanaka, whose last known address is Japan, is a resident of Japan and a national of a designated enemy country (Japan);

2. That the property described as follows: That certain debt or other obligation owing to Taka Tanaka, by Bishop National Bank of Hawaii, King & Bishop Streets, Honolulu, T. H., arising out of a blocked savings account, Account Number 59058, entitled Taka Tanaka, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Japan);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Japan).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on February 26, 1947.

For the Attorney General.

[SEAL] DONALD C. COOK,
Director.

[F. R. Doc. 47-2253; Filed, Mar. 10, 1947; 8:46 a. m.]

[Vesting Order 8326]

ROKUICHI SERA

In re: Bank account owned by Rokuichi Sera. F-39-848-E-1.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Rokuichi Sera, whose last known address is Japan, is a resident of Japan and a national of a designated enemy country (Japan);

2. That the property described as follows: That certain debt or other obligation owing to Rokuichi Sera, by Bank of Hawaii, King and Bishop Streets, Honolulu, T. H., arising out of a savings account, Account Number 186856, entitled Rokuichi Sera, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Japan);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a

national of a designated enemy country (Japan).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on February 26, 1947.

For the Attorney General.

[SEAL] DONALD C. COOK,
Director.

[F. R. Doc. 47-2256; Filed, Mar. 10, 1947;
8:46 a. m.]

[Vesting Order 8325]

KICHITARO SEKIYA

In re: Stock owned by Kichitaro Sekiya, also known as K. Sekiya, and as Kichitaro Sekiya, and K. Hayashi. F-39-5099-D-1.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That the persons named in subparagraph 2, whose last known addresses are Japan, are residents of Japan and nationals of a designated enemy country (Japan);

2. That the property described as follows:

a. 28 shares of \$20 par value common capital stock of Wahliawa Garage Company, Limited, Wahliawa, Oahu, T. H., a corporation organized under the laws of the Territory of Hawaii, evidenced by the certificates listed below, registered in the names of and owned by the persons listed below in the amounts appearing opposite each name as follows:

Registered owner	Certificate No.	Number of shares
Kichitaro Sekiya.....	111	25
K. Hayashi.....	86	3

together with all declared and unpaid dividends thereon,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid nationals of a designated enemy country (Japan);

and it is hereby determined:

3. That to the extent that the persons named in subparagraph 2 hereof are not within a designated enemy country, the national interest of the United States

requires that such persons be treated as nationals of a designated enemy country (Japan).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on February 26, 1947.

For the Attorney General.

[SEAL] DONALD C. COOK,
Director.

[F. R. Doc. 47-2255; Filed, Mar. 10, 1947;
8:46 a. m.]

[Vesting Order 8327]

TOMOMATSU YOSHIOKA

In re: Bank account owned by Tomomatsu Yoshioka. D-39-695, D-39-695-B-1.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Tomomatsu Yoshioka, whose last known address is Hiroshima, Japan, is a resident of Japan and a national of a designated enemy country (Japan);

2. That the property described as follows: That certain debt or other obligation owing to Tomomatsu Yoshioka, by Bishop National Bank of Hawaii, King and Bishop Streets, Honolulu, T. H., arising out of a savings account, Account Number 69553, entitled Ralph H. Yoshioka, Trustee for Tomomatsu Yoshioka, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, Tomomatsu Yoshioka, the aforesaid national of a designated enemy country (Japan);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Japan).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used,

administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on February 26, 1947.

For the Attorney General.

[SEAL] DONALD C. COOK,
Director.

[F. R. Doc. 47-2257; Filed, Mar. 10, 1947;
8:46 a. m.]

[Vesting Order 7767, Amdt.]

HENRY MEYER

In re: Estate of Henry Meyer, deceased. File D-28-10490; E. T. sec. 14903.

Vesting Order Number 7767, dated September 30, 1946, is hereby amended as follows and not otherwise:

By deleting: "All right, title, interest, and claim of any kind or character whatsoever of Friedrich Meyer, Maria Ahlers, Doris Wendt, Grete Footkamp, brother, name unknown of Henry Meyer, deceased, sister, name unknown, of Henry Meyer, deceased"; and

By substituting therefor: "All rights, title, interest, and claim of any kind or character whatsoever of Friedrich Meyer, Maria Ahlers, Doris Wendt, Grete Footkamp, brother name unknown of Henry Meyer, deceased sister, name unknown of Henry Meyer, deceased, and each of them in and to the Estate of Henry Meyer, deceased:

All other provisions of said Vesting Order 7767 and all actions taken by or on behalf of the Alien Property Custodian or the Attorney General of the United States in reliance thereon, pursuant thereto and under the authority thereof are hereby ratified and confirmed.

Executed at Washington, D. C., on February 27, 1947.

For the Attorney General.

[SEAL] DONALD C. COOK,
Director.

[F. R. Doc. 47-2258; Filed, Mar. 10, 1947;
8:46 a. m.]

FEDERAL POWER COMMISSION

[Docket No. G-825]

GAS TRANSPORT, INC.

NOTICE OF FINDINGS AND ORDER ISSUING
CERTIFICATE OF PUBLIC CONVENIENCE AND
NECESSITY

MARCH 5, 1947.

Notice is hereby given that, on March 5, 1947, the Federal Power Commission issued its findings and order entered March 4, 1947, issuing certificate of public convenience and necessity in the above-designated matter.

[SEAL] LEON M. FUQUAY,
Secretary.

[F. R. Doc. 47-2220; Filed, Mar. 10, 1947;
8:45 a. m.]

[Docket Nos. G-852, G-685 and G-694]

UNION GAS SYSTEM, INC.
ORDER POSTPONING HEARING

MARCH 5, 1947.

Upon consideration of the request of Union Gas System, Inc., filed March 3, 1947, for a postponement of the hearing in the above-entitled matters; and

It appearing to the Commission that: Good cause has been shown for such postponement;

The Commission orders that: The hearing in these matters, which have heretofore been consolidated for the purpose of hearing, now set for March 10, 1947, be and the same is hereby postponed to a time and place to be hereafter determined.

Date of issuance: March 6, 1947.

By the Commission.

[SEAL] LEON M. FUQUAY,
Secretary.

[F. R. Doc. 47-2238; Filed, Mar. 10, 1947; 8:47 a. m.]

SECURITIES AND EXCHANGE COMMISSION

[File Nos. 54-120 and 59-34]

NEW ENGLAND GAS AND ELECTRIC ASSN. ET AL.

NOTICE OF FILING AND ORDER RECONVENING HEARING

At a regular session of the Securities and Exchange Commission, held at its office in the City of Philadelphia, Pennsylvania, on the 3d day of March 1947.

In the matters of New England Gas and Electric Association, File No. 54-120; New England Gas and Electric Association et al., File No. 59-34.

Notice is hereby given that New England Gas and Electric Association ("New England"), a registered holding company, has filed a further amendment to its application for approval of an Alternate Plan of recapitalization under section 11 (e) of the Public Utility Holding Company Act of 1935.

All interested persons are referred to the said amendment which is on file in the office of the Commission for a statement of the action therein proposed which is summarized as follows:

The Commission by order dated February 11, 1947, approved the Alternate Plan for recapitalization of New England Gas and Electric Association under section 11 (e) of the Public Utility Holding Company Act of 1935 and other applicable provisions thereof, and reserved jurisdiction to, among other things, entertain such further proceedings, to make such supplemental findings, and to take such further action as it may deem appropriate in connection with the plan, the transactions incident thereto and the consummation thereof, and to pass upon amendments with respect to the term of the new securities to be issued pursuant to the plan. New England has filed an amendment to its application in which it requests that the disposition of the cumulative convertible preferred shares and common shares to be issued pur-

suant to the terms of the Alternate Plan be exempt from the competitive bidding requirements of Rule U-50 of the general rules and regulations under the act.

It appearing to the Commission that it is appropriate in the public interest and in the interest of investors and consumers that the hearing in this matter be reconvened with respect to said amendment and that said amendment shall not be granted nor permitted to become effective except pursuant to further order of the Commission.

It is ordered, That the hearing in this matter be reconvened on March 11, 1947 at 2:00 p. m., e. s. t., at the offices of the Securities and Exchange Commission, 18th and Locust Streets, Philadelphia 3, Pa. On such date the hearing room clerk in Room 318 will advise as to the room in which such hearing will be held.

It is further ordered, That Robert P. Reeder or any other officer or officers of the Commission designated by it for that purpose shall preside at such reconvened hearing. The officer so designated to preside at such hearing is hereby authorized to exercise all powers granted to the Commission under section 18 (c) of said act and to a hearing officer under the Commission's rules of practice.

The Public Utilities Division of the Commission having advised the Commission that it has made a preliminary examination of the said amendment and that, on the basis thereof, the following matters and questions are presented for consideration without prejudice, however, to the presentation of additional matters and questions upon further examination:

1. Whether it is appropriate in the public interest and in the interests of investors and consumers to grant New England's request for an exemption from the competitive bidding requirements of Rule U-50 with respect to the proposed preferred and common shares.

2. What terms and conditions, if any, should be prescribed in the public interest or for the protection of investors and consumers in the event that the Commission should grant such request.

It is further ordered, That particular attention be directed at said reconvened hearing to the foregoing matters and questions.

It is further ordered, That any interested person desiring to be heard or otherwise wishing to participate at said reconvened hearing shall file with the Secretary of the Commission, on or before March 10, 1947, his request or application therefor as provided by Rule XVII of the Commission's rules of practice.

It is further ordered, That the Secretary of the Commission shall serve notice of the aforesaid reconvened hearing by mailing a copy of this order by registered mail to New England Gas and Electric Association and to all other parties in the proceedings herein, and that notice of said reconvened hearing shall be given to all other persons by general release of this Commission distributed to the press and mailed to the mailing list for releases under the Public Utility Holding Company Act of 1935; and that further notice be given to all persons by

publication of this order in the FEDERAL REGISTER.

By the Commission.

[SEAL] ORVAL L. DUBOIS,
Secretary.

[F. R. Doc. 47-2223; Filed, Mar. 10, 1947; 8:46 a. m.]

[File No. 54-153]

CITIES SERVICE CO.

NOTICE OF FILING OF AMENDED PLAN

At a regular session of the Securities and Exchange Commission, held at its office in the City of Philadelphia, Pa., on the 3d day of March 1947.

Cities Service Company ("Cities"), a registered holding company, having on November 21, 1946, filed an application for approval of a plan pursuant to section 11 (e) of the Public Utility Holding Company Act of 1935 ("Act") providing for the simplification of Cities' capital structure; and the Commission having on November 27, 1946, issued a Notice of Filing and Order for Hearing (Holding Company Act Release No. 7024), summarizing the principal provisions of said application and plan and ordering a hearing thereon; and public hearings having been held from time to time upon said application and plan and said hearings having been adjourned subject to the call of the hearing officer:

Notice is hereby given that on February 20, 1947, Cities filed an amended application and amended plan modifying the application and plan heretofore filed.

All interested persons are referred to said amended application and amended plan, which are on file in the offices of the Commission, for a full statement of the transactions therein proposed. Copies of the amended plan may be obtained from Cities Service Company, 60 Wall Street, New York 5, N. Y., upon request. Certain provisions of said amended application and amended plan differing from the original application and plan may be summarized as follows:

1. Under the amended plan, the term of the proposed 3% Sinking Fund Debentures is to be reduced from fifty to thirty years, and the principal amount of said Debentures to be issued is increased from \$108,361,950 to \$115,246,950, the latter principal amount being equivalent to the aggregate of the call prices applicable to Cities' outstanding preferred and preference stocks as at December 31, 1946. The principal amount of the 3% Sinking Fund Debentures to be issued in exchange for each share of such stocks is as follows:

	Principal amount of debentures to be issued
For every share of preferred stock...	\$196.50
For every share of preference BB stock	193.50
For every share of preference B stock..	19.35

2. The Indenture covering the proposed 3% Sinking Fund Debentures will be amended to include certain protective provisions for the benefit of the Debenture holders, including, as more partic-

ularly described in the Indenture, an earnings coverage requirement with respect to the issuance of additional securities and a provision pursuant to which no cash dividends on the common stock may be paid except out of earned surplus accumulated subsequent to January 1, 1947.

3. The amended plan provides that Cities will pay such fees and expenses for services rendered in connection with the plan as may be allowed by the Commission.

4. The provision contained in the plan, as originally filed, conditioning the effectuation of the plan upon the delivery of consents by 60% or more of the aggregate stated value of the preferred and preference stocks, and the accompanying provision relating to the employment of solicitors to obtain such consents, has been eliminated in the amended plan.

5. Cities has requested the Commission in accordance with the provisions of section 11 (e) of the act to apply to a court of competent jurisdiction to enforce and carry out the terms and provisions of the plan.

Notice is given that any interested person may, not later than March 14, 1947, at 5:30 p. m., e. s. t., request the Commission in writing that a hearing be held with respect to the amended application and amended plan, stating the reasons for such request, the nature of his interest, and the issues of fact or law raised by such amended application and amended plan which he desires to controvert, or may request that he be notified if the Commission should order a hearing thereon. Any such request should be addressed: Secretary, Securities and Exchange Commission, 18th and Locust Streets, Philadelphia 3, Pa. At any time after March 14, 1947, the Commission may issue its order with respect thereto.

It is hereby ordered, That notice of the filing of the amended application and amended plan be given to all persons who have heretofore applied for or who have been granted participation in the proceedings, and to all other persons, said notice to be give by registered mail to all persons who have heretofore applied for or who have been granted participation in the proceedings, and to all other persons by publication of this notice in the FEDERAL REGISTER, and by general release to the press.

By the Commission.

[SEAL] ORVAL L. DuBOIS,
Secretary.

[F. R. Doc. 47-2226; Filed, Mar. 10, 1947;
8:46 a. m.]

[File No. 70-1453]

SOUTHERN CALIFORNIA WATER CO. AND
AMERICAN STATES UTILITIES CORP.

ORDER GRANTING APPLICATION AND PERMIT-
TING DECLARATION TO BECOME EFFECTIVE

At a regular session of the Securities
and Exchange Commission held at its

office in the City of Philadelphia, Pa. on the 3d day of March A. D. 1947.

American States Utilities Corporation ("American States"), a registered holding company, and its subsidiary Southern California Water Company ("Southern"), having filed an application and declaration, as amended, pursuant to sections 7 and 10 of the Public Utility Holding Company Act of 1935 and Rules U-50 and U-62 promulgated thereunder, regarding (1) the amendment to Southern's Articles of Incorporation to provide for certain restrictions of common stock dividends unless certain minimum ratios of common stock equity to total capitalization are maintained; and (2) the issuance by Southern and the acquisition by American States of 61,932 shares of common stock in exchange, share for share, for the same number of outstanding common shares; and

Said application and declaration having been filed on the 28th day of January, 1947 and amendment thereto having been filed on February 27, 1947, and notice of said filing having been duly given in the form and manner prescribed by Rule U-23 promulgated pursuant to said act, and the Commission not having received a request for a hearing with respect to said application and declaration within the period specified in said notice, or otherwise, and not having ordered a hearing thereon; and

Southern having obtained the approval of the Public Utilities Commission of California to issue 61,932 shares of common stock and no other State commissions having informed this Commission that applicable state laws have not been complied with; and

The Commission finding with respect to the application and declaration, as amended, that the requirements of the applicable provisions of the act and rules thereunder are satisfied, that no adverse findings are necessary thereunder, and deeming it appropriate in the public interest and in the interests of investors and consumers that the said application and declaration, as amended, be granted and permitted to become effective;

It is hereby ordered, Pursuant to Rule U-23 and the applicable provisions of the act and rules thereunder, and subject to the terms and conditions prescribed in Rule U-24, that the application and declaration, as amended, be and the same are granted and permitted to become effective forthwith.

By the Commission.

[SEAL] ORVAL L. DuBOIS,
Secretary.

[F. R. Doc. 47-2224; Filed, Mar. 10, 1947;
8:46 a. m.]

[File No. 70-1460]

UNION PRODUCING CO.

ORDER GRANTING APPLICATION AND PERMIT-
TING DECLARATION TO BECOME EFFECTIVE

At a regular session of the Securities
and Exchange Commission held at its

office in the City of Philadelphia, Pennsylvania, on the 4th day of March A. D. 1947.

Union Producing Company ("Union"), a wholly owned subsidiary of United Gas Corporation ("United"), which is a subsidiary of Electric Power & Light Corporation, a registered holding company, having filed an application and declaration and amendment thereto pursuant to sections 9 (a) (1) and 12 (c) of the Public Utility Holding Company Act of 1935 and Rule U-42 promulgated thereunder with respect to the following transactions:

Union proposes to redeem for cash on or about March 25, 1947, \$1,000,000 principal amount of its 6% Debentures due March 1, 1952, in accordance with the provisions thereof, at principal amount and accrued interest thereon to date fixed for such redemption. Union has presently outstanding \$38,000,000 of said 6% Debentures, all of which are owned by United. The Debentures are pledged and held as collateral under the provisions of the Mortgage and Deed of Trust securing United's First Mortgage Bonds. The filing states that United has advised Union that it proposes to transfer the \$1,000,000 principal amount to be paid to the Trustee by Union to the Sinking Fund provided in said Mortgage as a credit against current requirements in accordance with the provisions of said Mortgage.

The application and declaration having been filed on February 14, 1947, the amendment thereto having been filed on February 19, 1947, notice of said filing as amended having been given in the form and manner prescribed by Rule U-23 under said act, and the Commission not having received a request for a hearing with respect to said declaration within the period specified in said notice, or otherwise, and not having ordered a hearing thereon; and

The Commission finding that the proposed transaction hereinabove mentioned satisfies the requirements of the provisions of the act and of the rules thereunder, insofar as they are applicable, and that it is appropriate in the public interest and in the interest of investors and consumers that said application be granted and said declaration be permitted to become effective, and deeming it appropriate to grant the request of Union that the order become effective at the earliest practicable date:

It is ordered, Pursuant to said Rule U-23 and the applicable provisions of said act, and subject to the terms and conditions prescribed in Rule U-24 that the aforesaid application be, and the same hereby is, granted and that the aforesaid declaration be, and the same hereby is, permitted to become effective forthwith.

By the Commission.

[SEAL] ORVAL L. DuBOIS,
Secretary.

[F. R. Doc. 47-2225; Filed, Mar. 10, 1947;
8:46 a. m.]