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THE NATIONAL ARCHIVES · LITTERA SCRIPTA MANET · OF THE UNITED STATES · 1934

FEDERAL REGISTER

VOLUME 8 NUMBER 49

Washington, Thursday, March 11, 1943

Regulations

TITLE 7—AGRICULTURE

Chapter X—Food Production Administration

[FPO 5, Directive 1]

PART 1206—FERTILIZER

CHEMICAL FERTILIZER CONTAINING CHEMICAL NITROGEN

§ 1206.101 *Directive 1*—(a) *Distribution and delivery of chemical fertilizer containing chemical nitrogen.* Pursuant to the provisions of paragraphs (d) (1) and (d) (2) of Food Production Order 5, the distribution and delivery of chemical fertilizer containing chemical nitrogen shall be governed by the following directions:

(1) In the general distribution of chemical fertilizer containing chemical nitrogen, manufacturers shall direct allocations to dealers and agents in areas where there is an immediate need for such fertilizer before supplying areas where the fertilizer is normally used later in the season.

(2) Requirements of farmers for straight nitrogen material for use on either group A or group B crops shall be delivered from any kind of straight nitrogen material available to the manufacturer, dealer or agent, regardless of the kind of material used by the farmer in the past, taking into consideration the variation between the nitrogen content of the material previously used by the farmer and the material to be delivered.

(3) In making preferred deliveries of chemical fertilizer containing chemical nitrogen for use on group A crops as provided in paragraph (h) (3) of Food Production Order 5, the following rules shall apply.

(i) Where farmers apply to a manufacturer, dealer or agent for chemical fertilizer containing chemical nitrogen for immediate use on both group A crops and group B crops for which they are eligible to receive chemical fertilizer containing chemical nitrogen in 1943, their actual requirements for group A crops, established as provided in paragraph (i) (1) of Food Production Order 5, shall be delivered in full, and such quantities shall be delivered on their group B crop requirements, established in accordance with paragraph (i) (2) of Food Production Order 5, as the current and assured stock position of the manufacturer, dealer or agent may warrant, taking into account the over-all need of the geographic locality served by the manufacturer, dealer, or agent and the restrictions contained in paragraphs (h) (4) and (h) (5) of FPO-5.

(ii) Where farmers apply to a manufacturer, dealer or agent for chemical fertilizer containing chemical nitrogen for immediate use on group A crops and for later use on group B crops for which they are eligible to receive such fertilizer in 1943, their actual requirements for the group A crops shall be delivered in full and no delivery need be made on their group B crop requirements until the time the fertilizer for group B crops would normally be applied and then on the basis set out in the preceding paragraph (i).

(iii) Where farmers apply to a manufacturer, dealer or agent for chemical fertilizer containing chemical nitrogen for immediate use on group B crops for which they are eligible to receive such fertilizer in 1943 and for later use on group A crops, deliveries shall be made against their group B crop requirements in such quantities as the current and assured stock position of the manufacturer, dealer or agent may warrant, taking into account the total demand on such manufacturer, dealer or agent for both group A and group B crops throughout the season, and no delivery need be made on group A crop requirements until the time the fertilizer for group A crops would normally be applied. (b) In computing requirements and making deliveries of chemical fertilizers containing chemical nitrogen pursuant to the provisions of paragraphs (h) and (i) of Food Production Order 5 and the provisions of paragraph (a) of this Directive 1, such requirements and deliveries shall not be based upon a percentage of the quantities of such fertilizer previously used by the applicant and shall not be

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Published daily, except Sundays, Mondays, and days following legal 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), under regulations prescribed by the Administrative Committee, approved by the President.

The Administrative Committee consists of the Archivist or Acting Archivist, an officer of the Department of Justice designated by the Attorney General, and the Public Printer or Acting Public Printer.

The daily issue of the FEDERAL REGISTER will be furnished by mail to subscribers, free of postage, for $1.25 per month or $12.50 per year, payable in advance. The charge for single copies (minimum, 10¢) varies in proportion to the size of the issue. Remit money order for subscription or single copies payable to the Superintendent of Documents directly to the Government Printing Office, Washington, D. C.

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Telephone information: DIstrict 0525.

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limited by the acreage of the crops previously grown by him.

(E.O. 9280, 7 F.R. 10179; FPO 5, 8 F.R. 947)

Issued this 6th day of March 1943.

[SEAL] M. CLIFFORD TOWNSEND,
Director of Food Production.

[F. R. Doc. 43-3781; Filed, March 10, 1943; 11:42 a. m.]

TITLE 24—HOUSING CREDIT

Chapter II—Federal Savings and Loan System

[Bulletin 17]

PART 203—OPERATION

LENDING UNDER TITLE VI OF THE NATIONAL HOUSING ACT, AS AMENDED

Section 203.10 of the Rules and Regulations for the Federal Savings and Loan System is hereby amended, effective March 9, 1943, as follows:

1. By inserting the following provisions immediately after the first sentence of paragraph (b):

When the members of a Federal association at a legal meeting have so authorized, such Federal association may make mortgage loans approved for insurance protection under section 608 of the National Housing Act, as amended, up to the percentage of appraised value permitted under said section: *Provided,* That any loans made pursuant to this authorization shall comply with the provisions of section 5 (c) of Home Owners' Loan Act of 1933, as amended.

2. By striking the period at the end of the first sentence of paragraph (d) and adding the following:

* * * *Provided,* That in the event the loan is approved for insurance protection under section 608 of the National Housing Act, as amended, such loans may be made to the extent of the percentage of appraised value the members of the Federal association have authorized or may authorize loans to be made upon the value of the improved real estate securing the loan.

(48 Stat. 132, 49 Stat. 297; 12 U.S.C. 1464 and Sup.)

This amendment is deemed to be of an emergency character within the provisions of paragraph (c) of § 201.2 of the Rules and Regulations for the Federal Savings and Loan System.

Dated: March 8, 1943.

[SEAL] JAMES TWOHY,
Governor.
HAROLD LEE,
General Counsel.
ORMOND E. LOOMIS,
Executive Assistant to the Commissioner.

[F. R. Doc. 43-3722; Filed, March 9, 1943; 12:48 p. m.]

Chapter IV—Home Owners Loan Corporation

[Bulletin 182]

PART 402—LOAN SERVICE DIVISION

CHANGES IN LIENS OR PROPERTIES SECURING INDEBTEDNESS, ETC.

Section 402.19 (a) (3) (6 F.R. 5633) shall be amended to read as follows:

§ 402.19 *Changes in liens or properties securing indebtedness*—(a) *Partial release, subordination, condemnations, waivers, consents.* * * *

(3) The written consent of the Corporation to the making of alterations or improvements to, or the removal or demolition of, property covered by any security instrument, contract or other obligation.

The first paragraph of §402.19–14 (6 F.R 5640) shall be amended to read as follows:

§ 402.19–14 *Consents to alterations, etc.* All requests received in a field office for the Corporation's consent to the making of alterations or improvements to, or the removal or demolition of, property securing indebtedness to the Corporation shall be referred to the appropriate Control Supervisor, who shall send the case to the field for the execution by the home owner of Form 535 and the completion of Block I by the Service Representative. If the circumstances of the case are such that it is not necessary to have a service report by the Service Representative, the Control Supervisor may obtain the execution of Form 535 by the home owner by mail. If the request originates in connection with a field contact, the Service Representative shall have Form 535 executed by the home owner, complete Block I, and forward to the Control Supervisor. Form 535 shall be executed in triplicate. The reverse side of the original shall be left blank, as it will be returned to the home owner after execution by the Corporation of the consent in the lower portion of the face of the form. The Control Supervisor shall complete Block II.

Section 402.19–16 (6 F.R. 4640; 7 F.R. 5744) shall be amended to read as follows:

§ 402.19–16 *Legal advice required.* In jurisdictions where the Regional Counsel advises the Regional Manager that the priority, validity and enforceability of the Corporation's lien will not be affected by the Corporation's consent to the making of alterations or improvements to, or the removal or demolition of, property securing indebtedness to the Corporation, the Form 535 need not be referred to the Regional Counsel for the completion of Block V.

In all other jurisdictions, however, where the Corporation's lien may be affected by the giving of such consent, the Form shall be forwarded to the Regional Counsel for the completion of Block V, unless the Regional Counsel has advised the Regional Manager that in all cases within a particular jurisdiction, liens prior to the Corporation's lien may arise out of consents to such alterations or improvements, removals or demolitions.

Effective: March 9, 1943.

(Secs. 4 (a), 4 (k), 48 Stat. 129, 132, as amended by Section 13, 48 Stat. 647; 12 U.S.C. 1463 (a), (4), E.O. 9070, 7 F.R. 1529)

[SEAL] J. FRANCIS MOORE,
Secretary.

[F. R. Doc. 43-3721; Filed, March 9, 1943; 12:48 p. m.]

TITLE 26—INTERNAL REVENUE

Chapter I—Bureau of Internal Revenue

Subchapter A—Income and Excess-Profits Taxes

[T. D. 5238]

PART 19—INCOME TAX UNDER THE INTERNAL REVENUE CODE

CERTAIN EXCLUSIONS FROM INCOME, ETC.

In order to conform Regulations 103 [Part 19, Title 26, Code of Federal Regulations, 1940 Sup.] to certain sections[1] of the Revenue Act of 1942 (Public Law 753, 77th Congress), approved October 21, 1942, such regulations are amended to read as follows:

PARAGRAPH 1. Section 19.22 (a)–13, as amended by Treasury Decision 4980, approved July 2, 1940, is further amended by striking out the first paragraph thereof and inserting in lieu thereof the following:

Improvements by lessee. If buildings are erected or other improvements are made by a lessee, the lessor shall, for taxable years beginning prior to January 1, 1942, include in gross income as of the date he acquires possession or control of the real estate with such improvements thereon at the termination of the lease by forfeiture or otherwise, an amount equal to the excess of the value as of such date of the real estate with such improvements thereon over the value as of such date of the real estate without such improvements. As to treatment of such items for years beginning after December 31, 1941, see § 19.22 (b) (11)–1.

PAR. 2. Section 19.22 (a)–14 is amended as follows:

(A) By striking from the second paragraph "a corporation in an unsound financial condition" and inserting in lieu thereof "certain corporations".

(B) By inserting at the end of the second paragraph the following new sentence:

For exclusion from gross income of income attributable to discharge of indebtedness of railroad corporations in certain judicial proceedings, see § 19.22 (b) (10)–1.

(C) By inserting the word "or" immediately after the semicolon at the end of clause (3) of the third paragraph.

(D) By striking out the semicolon and the word "or" at the end of clause (4) of the third paragraph and inserting in lieu thereof a period.

(E) By striking out clause (5) of the third paragraph.

PAR. 3. Section 19.22 (a)–18 is amended as follows:

(A) By striking from the last paragraph thereof "a corporation in an unsound financial condition" and inserting in lieu thereof "certain corporations".

(B) By inserting at the end of the last paragraph the following new sentence:

For exclusion from gross income of income attributable to discharge of indebtedness of railroad corporations in certain judicial proceedings, see § 19.22 (b) (10)–1.

PAR. 4. The following is inserted immediately after section 22 (b) (4):

SEC. 112. AMENDMENTS TO CONFORM INTERNAL REVENUE CODE WITH THE PUBLIC DEBT ACT OF 1941. (Revenue Act of 1942, Title I.)

(a) *Postal Savings certificates.*—Section 22 (b) (4) (relating to the exclusion of tax-free interest from gross income) is amended by inserting after the words "other than postal savings certificates of deposits" the following: "to the extent they represent deposits made before March 1, 1941".

* * * * *

(c) The amendments made by this section shall be effective as of March 1, 1941.

PAR. 5. There is inserted immediately preceding section 22 (b) (6) the following:

SEC. 113. EXCLUSION OF PENSIONS, ANNUITIES, ETC., FOR DISABILITY RESULTING FROM MILITARY SERVICE. (Revenue Act of 1942, Title I.)

Section 22 (b) (5) (relating to exclusions from gross income of compensation for injuries or sickness) is amended by inserting before the semicolon at the end thereof the following: ", and amounts received as a pension, annuity, or similar allowance for personal injuries or sickness resulting from active service in the armed forces of any country".

SEC. 127. DEDUCTION FOR MEDICAL, DENTAL, ETC., EXPENSES. (Revenue Act of 1942, Title I.)

* * * * *

(d) *Compensation from insurance.* Section 22 (b) (5) (relating to exclusion from gross income of compensation for injuries or sickness) is amended by striking out "Amounts received" and inserting in lieu thereof "Except in the case of amounts attributable to (and not in excess of deductions allowed under section 23 (x) in any prior taxable year, amounts received".

SEC. 101. TAXABLE YEARS TO WHICH AMENDMENTS APPLICABLE. (Revenue Act of 1942, Title I.)

Except as otherwise expressly provided, the amendments made by this title shall be applicable only with respect to taxable years beginning after December 31, 1941.

PAR. 6. There is inserted immediately preceding § 19.22 (b) (9)–1 the following:

SEC. 114. EXCLUSION OF INCOME FROM DISCHARGE OF INDEBTEDNESS. (Revenue Act of 1942, Title I.)

(a) *General rule.* Section 22 (b) (9) (relating to exclusion from gross income of cor-

[1] Sec. 112 (a) Postal Savings Certificates; sec. 113 Exclusion of pensions, annuities, etc., for disability resulting from military service; sec. 114 (a) Exclusion of income from discharge of indebtedness, in general; sec. 114 (b) Exclusion of income from discharge of indebtedness of a railroad corporation; sec. 115 (a) Exclusion of income from lessee's improvements; sec. 117 Additional allowance for military and naval personnel; sec. 127 (d) Compensation from insurance.

porate income derived from discharge of indebtedness) is amended to read as follows:

(9) *Income from discharge of indebtedness.* In the case of a corporation, the amount of any income of the taxpayer attributable to the discharge, within the taxable year, of any indebtedness of the taxpayer or for which the taxpayer is liable evidenced by a security (as hereinafter in this paragraph defined) if the taxpayer makes and files at the time of filing the return, in such manner as the Commissioner, with the approval of the Secretary, by regulations prescribes, its consent to the regulations prescribed under section 113 (b) (3) then in effect. In such case the amount of any income of the taxpayer attributable to any unamortized premium (computed as of the first day of the taxable year in which such discharge occurred) with respect to such indebtedness shall not be included in gross income and the amount of the deduction attributable to any unamortized discount (computed as of the first day of the taxable year in which such discharge occurred) with respect to such indebtedness shall not be allowed as a deduction. As used in this paragraph the term "security" means any bond, debenture, note, or certificate, or other evidence of indebtedness, issued by any corporation. This paragraph shall not apply to any discharge occurring before the date of enactment of the Revenue Act of 1939, or in a taxable year beginning after December 31, 1945.

* * * * *

SEC. 101. TAXABLE YEARS TO WHICH AMENDMENTS APPLICABLE. (Rvenue Act of 1942, Title I.)

Except as otherwise expressly provided, the amendments made by this title shall be applicable only with respect to taxable years beginning after December 31, 1941.

PAR. 7. Section 22 (b) (9)-1 is amended as follows:

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

Income from discharge of indebtedness—(a) *Taxable years beginning after December 31, 1938 and before January 1, 1942.*

(B) By inserting in the first sentence immediately after the word "provides" the following: ", with respect to taxable years beginning after December 31, 1938, and before January 1, 1942,".

(C) By striking from the fourth paragraph wherever occurring therein the words "this section" and inserting in lieu thereof the words "this subsection".

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

With respect to any taxable year beginning after December 31, 1938, and before January 1, 1942, discharges of indebtedness occurring (1) in a taxable year beginning after December 31, 1938; (2) after June 29, 1939; (3) in a taxable year beginning prior to January 1, 1942, are governed by the provisions of section 22 (b) (9) prior to its amendment by the Revenue Act of 1942 and by the provisions of this subsection.

Section 22 (b) (9) and this subsection are inapplicable in the case of any discharge occurring in any proceeding under section 77B of the Bankruptcy Act of 1898, as amended, under Chapter X or XI of such Act, or under Chapter XV of such Act if the proceeding under such chapter was initiated by a petition filed on or before July 31, 1940 (see paragraphs 3 to 16, inclusive, of the Appendix to these regulations), and with respect to any discharge of indebtedness to which section 22 (b) (10) applies.

(b) *Taxable years beginning after December 31, 1941, and before January 1, 1946.* Section 22 (b) (9) also provides, with respect to taxable years beginning after December 31, 1941, and before January 1, 1946, a method whereby a corporation may elect to have excluded from its gross income the amount of income attributable to a discharge, within the taxable year, of its indebtedness or of indebtedness for which it is liable as, for example, in the case of a debt arising from an assumption of liability of another corporation. To be entitled to the benefits of the provisions of section 22 (b) (9) for such years a corporation must file with its return for the taxable year a consent to the provisions of the regulations, in effect at the time of the filing of the return, prescribed under section 113 (b) (3) (see §§ 19.113 (b) (3)-1 and 19.113 (b) (3)-2, relating to adjustment of basis). The requirement with respect to unsound financial condition prescribed for years covered by paragraph (a) of this section does not apply with respect to discharges of indebtedness occurring in taxable years beginning after December 31, 1942, and before January 1, 1946.

As used in this paragraph "indebtedness" means indebtedness evidenced by a security, that is, by a bond, debenture, note, or certificate, or other evidence of indebtedness issued by either the taxpayer corporation or any other corporation regardless of when issued.

Discharges of indebtedness (including discharges occurring in a proceeding under Chapter XV of the Bankruptcy Act of 1898, as amended, if such proceeding was initiated by petition filed on or after October 16, 1942, and on or before November 1, 1945) occurring in a taxable year beginning after December 31, 1941, and prior to January 1, 1946 are governed by the provisions of section 22 (b) (9), as amended by the Revenue Act of 1942.

If as a result of the discharge of indebtedness there remains unamortized premium or unamortized discount, the amount of the income attributable to such premium is to be excluded from gross income and the amount of the deduction attributable to such discount shall be disallowed as a deduction. The unamortized premium and unamortized discount, as the case may be, is in each instance to be computed as of the first day of the taxable year in which the discharge of indebtedness occurred.

Section 22 (b) (9) and this paragraph are inapplicable in the case of any discharge occurring in any proceeding under section 77B of the Bankruptcy Act of 1898, as amended, under Chapter X or XI of such Act, or under Chapter XV of such Act if the proceeding under such chapter was initiated by a petition filed on or before July 31, 1940 (see paragraphs 3 to 16, inclusive, of the Appendix to these regulations), and with respect to any discharge of indebtedness to which section 22 (b) (10) applies.

PAR. 8. There is inserted immediately following § 19.22 (b) (9)-2 the following:

[SEC. 22. GROSS INCOME]

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

SEC. 114. EXCLUSION OF INCOME FROM DISCHARGE OF INDEBTEDNESS. (Revenue Act of 1942, Title I.)

* * * * *

(b) *Railroad corporations; Discharge of indebtedness in certain judicial proceedings.* Section 22 (b) (relating to exclusions from gross income) is amended by inserting at the end thereof the following new paragraph:

(10) *Income from discharge of indebtedness of a railroad corporation.* The amount of any income attributable to the discharge, within the taxable year, of any indebtedness of a railroad corporation, as defined in section 77m of the National Bankruptcy Act, as amended, to the extent that such income is deemed to have been realized by reason of a modification in or cancellation in whole or in part of such indebtedness pursuant to an order of a court in a receivership proceeding or in a proceeding under section 77 of the National Bankruptcy Act, as amended. In such case the amount of any income of the taxpayer attributable to any unamortized premium (computed as of the first day of the taxable year in which such discharge occurred) with respect to such indebtedness shall not be included in gross income and the amount of the deduction attributable to any unamortized discount (computed as of the first day of the taxable year in which such discharge occurred) with respect to such indebtedness shall not be allowed as a deduction. Paragraph (9) shall not apply with respect to any discharge of indebtedness to which this paragraph applies. This paragraph shall not apply to any discharge occurring in a taxable year beginning after December 31, 1945.

(c) *Taxable years to which amendment applicable.* The amendment made by subsection (b) shall be applicable to taxable years beginning after December 31, 1939.

§ 19.22 (b) (10)-1 *Income from discharge of indebtedness of railroad corporations.* By section 22 (b) (10) the amount of any income attributable to the discharge, within the taxable year, of any indebtedness of a railroad corporation as a result of an order of a court in a receivership proceeding, or in a railroad reorganization proceeding under section 77 of the Bankruptcy Act of 1898, as amended, is, for taxable years beginning after December 31, 1939, and before January 1, 1946, excluded from the gross income of the railroad corporation. The section is applicable only in a case where income accrues to a taxpayer from the modification or cancellation of the corporate indebtedness (whether in whole or in part) pursuant to a court order.

The railroad corporations to which this section and section 22 (b) (10) apply are those defined in section 77m of the Bankruptcy Act of 1898, as amended, namely, any common carrier by railroad engaged in the transportation of persons or property in interstate commerce, except a street, a suburban, or interurban electric railway which is not operated as a part of a general railroad system of transportation or which does not derive more than 50 percent of its operating revenues from the transportation of

freight in standard steam railroad freight equipment.

As used in section 22 (b) (10) and this section the term "indebtedness" means an obligation, absolute and not contingent, to pay on demand or within a given time, in cash or another medium, a fixed amount.

If, as a result of the discharge of indebtedness, there remains unamortized premium or unamortized discount, the amount of the income attributable to such premium is to be excluded from gross income and the amount of the deduction attributable to such discount shall be disallowed as a deduction. The unamortized premium and unamortized discount, as the case may be, is in each instance to be computed as of the first day of the taxable year in which the discharge of indebtedness occurred.

The provisions of section 22 (b) (10) and this section are applicable to taxable years beginning after December 31, 1939, and before January 1, 1946.

[SEC. 22. GROSS INCOME]

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

SEC. 115. IMPROVEMENTS BY LESSEE. (Revenue Act of 1942, Title I.)

(a) *Exclusion of income from lessee's improvements.* Section 22 (b) (relating to exclusions from gross income) is amended by adding at the end thereof the following new paragraph:

(11) *Improvements by lessee on lessor's property.* Income, other than rent, derived by a lessor of real property upon the termination of a lease, representing the value of such property attributable to buildings erected or other improvements made by the lessee.

* * * * *

SEC. 101. TAXABLE YEARS TO WHICH AMENDMENTS APPLICABLE. (Revenue Act of 1942, Title I.)

Except as otherwise expressly provided, the amendments made by this title shall be applicable only with respect to taxable years beginning after December 31, 1941.

§ 19.22 (b) (11)-1 *Exclusion from gross income of lessor of real property of value of improvements erected by lessee.* For taxable years beginning after December 31, 1941, income derived by a lessor of real property upon the termination, through forfeiture or otherwise, of the lease of such property and attributable to buildings erected or other improvements made by the lessee upon the leased property is excluded from gross income. However, where the facts disclose that such buildings or improvements represent in whole or in part a liquidation in kind of lease rentals, the exclusion from gross income shall not apply to the extent that such buildings or improvements represent such liquidation. The exclusion applies only with respect to the income realized by the lessor upon the termination of the lease and has no application to income, if any, in the form of rent, which may be derived by a lessor during the period of the lease and attributable to buildings erected or other improvements made by the lessee. It has no application to income which may be realized by the lessor upon the termination of the lease but not attributable to the value of such buildings or improvements. Neither does it apply to income derived by the lessor subsequent to the termination of the lease incident to the ownership of such buildings or improvements.

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

Example. The A Corporation leased in 1935 for a period of 50 years unimproved real property to the B Corporation under a lease providing that the B Corporation erect on the leased premises an office building costing $500,000, in addition to paying the A Corporation a lease rental of $10,000 per annum beginning on the date of completion of the improvements, the sum of $100,000 being placed in escrow for the payment of the rental. The building was completed on January 1, 1937. The lease provided that all improvements made by the lessee on the leased property would become the absolute property of the A Corporation on the termination of the lease by forfeiture or otherwise and that the lessor would become entitled on such termination to the remainder of the sum, if any, remaining in the escrow fund. The B Corporation forfeited its lease on January 1, 1942, when the improvements had a value of $100,000. Under the provisions of section 22 (b) (11), the $100,000 is excluded from gross income. The amount of $50,000 representing the remainder in the escrow fund is forfeited to the A Corporation and is included in the gross income of that taxpayer. If, in this example the lease covered a period of only 25 years and the building upon completion had an estimated value of $75,000 as of the end of the lease term and in accordance with an option granted by the regulations the A Corporation included in gross income the sum of $3,000 for each taxable year from 1937 to 1941, both years inclusive, then there shall be excluded from gross income for the taxable year 1942 and subsequent taxable years any such amounts otherwise includible in gross income for such years and attributable to the building erected by the B Corporation, notwithstanding the exercise of such option. As to the basis of the property in the hands of the A Corporation, see section 19.113 (b) (3)-3.

PAR. 9. There is inserted immediately preceding section 22 (c) the following:

SEC. 117. ADDITIONAL ALLOWANCE FOR MILITARY AND NAVAL PERSONNEL. (Revenue Act of 1942, Title I.)

Section 22 (b) (relating to exclusions from gross income) is amended by adding at the end thereof the following new paragraph:

(13) *Additional allowance for military and naval personnel.* So much of the amount received, before the termination of the present war as proclaimed by the President, by personnel below the grade of commissioned officer in the military or naval forces of the United States as salary or compensation in any form from the United States for active service in such forces during such war, as does not exceed $250 in the case of a single person and $300 in the case of a married person or head of a family. The determination, for the purposes of this paragraph, of the taxpayer's status in the armed forces and his family status shall be made as of the end of the taxable year.

SEC. 101. TAXABLE YEARS TO WHICH AMENDMENTS APPLICABLE. (Revenue Act of 1942, Title I.)

Except as otherwise expressly provided, the amendments made by this title shall be applicable only with respect to taxable years beginning after December 31, 1941.

§ 19.22 (b) (13)-1 *Compensation of military and naval forces.* For any taxable year beginning after December 31, 1941, a person below the grade of commissioned officer in active service in the military or naval forces of the United States during the present war may exclude from gross income salary or compensation received in any form from the United States, for such service, in an amount not in excess of $250 if single or $300 if married or the head of a family. If the husband and wife both meet such requirements, then each is entitled to the $300 exclusion. The exemption does not apply to compensation received before January 1, 1942, or after the present war, the date of the termination of the war to be fixed by proclamation of the President. For the purpose of this section the military and naval forces of the United States include (but are not necessarily limited to) the Army, the Navy, the Marine Corps, the Coast Guard, the Army Nurse Corps, Female, the Navy Nurse Corps, Female, the Women's Army Auxiliary Corps, the Women's Reserve branch of the Naval Reserve (the "WAVES"), and the Coast Guard Reserve, including the Women's Reserve ("SPARS") which is a branch of the Coast Guard Reserve. Personnel serving with the Army Specialist Corps are not within the scope of the exemption.

A person is in active service if he is actually serving in such forces, not necessarily in the field or in the theatre of war. Personnel in the inactive reserve or on retirement are not in active service. Periods during which a person is absent from duty on account of sickness, wounds, leave, internment by the enemy, or other lawful cause are periods of active service.

This exemption does not apply to salary or compensation received by such person subsequent to discharge or release from active service even though payment may have been made as compensation for services rendered while in active service.

For the purposes of this section, whether a person is in active service in the military or naval forces of the United States and whether such person is single, married, or the head of a family is determined by such person's status on the last day of the taxable year.

(Secs. 112 (a), 113, 114 (a), 114 (b), 115 (a), 117, and 127 (d) of the Revenue Act of 1942 (Pub. Law 753, 77th Cong.) and section 62 of the Internal Revenue Code (53 Stat. 32, 26 U. S. C., 1940 ed., 62))

[SEAL] GUY T. HELVERING,
Commissioner of Internal Revenue.

Approved: March 8, 1943.

JOHN L. SULLIVAN,
Acting Secretary of the Treasury.

[F. R. Doc. 43-3775; Filed, March 10, 1943; 11:31 a. m.]

[T.D. 5237]

PART 21—DECLARED VALUE EXCESS-PROFITS TAX

INCOME-TAX TAXABLE YEARS ENDING AFTER JUNE 30, 1942

Regulations relating to the declared value excess-profits tax imposed by Sub-

chapter B of Chapter 2 of the Internal Revenue Code, as amended, for income-tax taxable years ending after June 30, 1942.

Sec.
21.0 Introductory.
21.1 Definitions.
21.2 Scope of tax.
21.3 Measure and rate of tax.
21.4 Method of computation; examples.
21.5 Returns.
21.6 Payment of tax.
21.7 Credits against tax prohibited.
21.8 Determination of tax, assessment, collection.
21.9 Taxable years affected.

AUTHORITY: §§ 21.0 to 21.9 issued under the authority contained in secs. 62 and 603 of the Internal Revenue Code (53 Stat. 32, 111; 26 U.S.C., 1940 ed. 62, 603) and the statutory provisions which such sections of the regulations follow.

§ 21.0 *Introductory.* (a) Chapter 6 (Capital Stock Tax) of the Internal Revenue Code (53 Stat. Part 1), as amended, and applicable for capital stock tax years ending June 30, beginning with the year ending June 30, 1942, provides in part as follows:

SEC. 1200. TAX. (As amended by section 205 of the Revenue Act of 1940, section 301 of the Revenue Act of 1941, and section 301 of the Revenue Act of 1942.)

(a) *Domestic corporations.* For each year ending June 30, beginning with the year ending June 30, 1939, there shall be imposed upon every domestic corporation with respect to carrying on or doing business for any part of such year an excise tax of $1.25 for each $1,000 of the declared value of its capital stock.

(b) *Foreign corporations.* For each year ending June 30, beginning with the year ending June 30, 1939, there shall be imposed upon every foreign corporation with respect to carrying on or doing business in the United States for any part of such year an excise tax equivalent to $1.25 for each $1,000 of the declared value of capital employed in the transaction of its business in the United States.

SEC. 1201. EXEMPTIONS.

(a) The taxes imposed by section 1200 shall not apply—

(1) *Corporations exempt from income tax.* To any corporation enumerated in section 101;

(2) *Insurance companies.* To any insurance company subject to the tax imposed by section 201, 204, or 207.

(b) *Common trust funds.*

For exemption of common trust funds from the capital stock tax, see section 169 (b) of chapter 1.

SEC 1202. DECLARED VALUE. (As amended by section 301 of the Revenue Act of 1939, section 202 of the Revenue Act of 1941, and section 301 of the Revenue Act of 1942.)

(a) *Declaration of value.* The declared value shall be the value as declared by the corporation in its return for the year (which declaration of value cannot be amended). The value declared by the corporation in its return shall be as of the close of its last income-tax taxable year ending with or prior to the close of the capital stock tax taxable year (or as of the date of organization in the case of a corporation having no income-tax taxable year ending with or prior to the close of such declaration year).

(b) *Credit for China Trade Act corporations.* For the purpose of the tax imposed by section 1200 there shall be allowed in the case of a corporation organized under the China Trade Act, 1922, 42 Stat. 849 (U. S. C., 1940 ed., title 15, ch. 4), as a credit against the declared value of its capital stock, an amount equal to the proportion of such declared value which the par value of the shares of stock of the corporation, owned on the last day of the taxable year by (1) persons resident in China, the United States, or possessions of the United States, and (2) individual citizens of the United States or China wherever resident, bears to the par value of the whole number of shares of stock of the corporation outstanding on such date. For the purposes of this subsection shares of stock of a corporation shall be considered to be owned by the person in whom the equitable right to the income from such shares is in good faith vested; and as used in this subsection the term "China" shall have the same meaning as when used in the China Trade Act, 1922.

(b) Subchapter B of Chapter 2 of the Internal Revenue Code, as amended and applicable to income-tax taxable years ending after June 30, 1942, provides as follows:

SUBCHAPTER B—DECLARED VALUE EXCESS-PROFITS TAX

SEC. 600. RATE OF TAX. (As amended by section 204 of the Revenue Act of 1940, section 506 of the Second Revenue Act of 1940, section 302 of the Revenue Act of 1941, and section 302 of the Revenue Act of 1942.)

If any corporation is taxable under section 1200 with respect to any year ending June 30, there shall be imposed upon its net income for the income-tax taxable year ending after the close of such year, a declared value excess-profits tax equal to the sum of the following:

6$\frac{6}{10}$ per centum of such portion of its net income for such income-tax taxable year as is in excess of 10 percentum and not in excess of 15 per centum of the declared value;

13$\frac{2}{10}$ per centum of such portion of its net income for such income-tax taxable year as is in excess of 15 per centum of the declared value.

SEC. 601. DECLARED VALUE. (As amended by sections 302 (a) (2) and 303 (a) of the Revenue Act of 1942.)

The declared value shall be determined as provided in section 1202 as of the close of the preceding income-tax taxable year (or as of the date of organization if it had no preceding income-tax taxable year).

SEC. 602. NET INCOME. (As amended by section 202 of the Revenue Act of 1941, and section 304, of the Revenue Act of 1942.)

For the purposes of this subchapter the net income shall be the same as the net income for income tax purposes for the year in respect of which the tax under section 600 is imposed, computed without the deduction of the tax imposed by section 600, but with a credit against net income equal to the credit for dividends received provided in section 26 (b) of Chapter 1.

SEC. 605. INCOME-TAX TAXABLE YEAR OF LESS THAN TWELVE MONTHS. (As added by section 303 of the Revenue Act of 1942.)

(a) *General rule.* If the income-tax taxable year is a period of less than twelve months on account of a change in the accounting period of the taxpayer, the net income determined under section 602 for such income-tax taxable year (referred to in this section as the "short taxable year") shall be placed on an annual basis by multiplying the amount thereof by the number of days in the twelve months ending with the close of the short taxable year and dividing by the number of days in the short taxable year. The tax shall be such part of the tax computed on such annual basis as the number of days in the short taxable year is of the number of days in the twelve months ending with the close of the short taxable year.

(b) *Exception.* If the taxpayer establishes the amount of the tax under section 600 for the period of twelve months beginning with the first day of the short taxable year, computed as if such twelve-month period were an income-tax taxable year, under the law applicable to the short taxable year, and using the adjusted declared value applicable in determining the tax for such short taxable year, then the tax determined under subsection (a) for the short taxable year shall be reduced to an amount which is such part of the tax computed for the twelve-month period as the net income for the short taxable year is of the net income established for such twelve-month period. The taxpayer (other than a taxpayer to which the next sentence applies) shall compute the tax and file its return without the application of this subsection. If, prior to one year from the date of the beginning of the short taxable year, the taxpayer has disposed of substantially all its assets, in lieu of the twelve-month period provided in the preceding provision of this subsection, the twelve-month period ending with the close of the short taxable year shall be used. For the purposes of this subsection, the net income for the short taxable year shall not be placed on an annual basis under the provisions of subsection (a), and the net income for the twelve-month period used shall in no case be considered less than the net income for the short taxable year. The benefits of this subsection shall not be allowed unless the taxpayer, at such time as regulations prescribed hereunder require, makes application therefor in accordance with such regulations, and such application, in the case of a taxpayer required to file return without regard to this subsection, shall be considered a claim for credit or refund. The Commissioner, with the approval of the Secretary, shall prescribe such regulations as he may deem necessary for the application of this subsection.

SEC. 603. OTHER LAWS APPLICABLE.

All provisions of law (including penalties) applicable in respect of the taxes imposed by chapter 1, shall, insofar as not inconsistent with this subchapter, be applicable in respect of the tax imposed by section 600, except that the provisions of section 131 of that chapter shall not be applicable.

SEC. 604. PUBLICITY OF RETURNS.

For provisions with respect to publicity of returns under this subchapter, see subsection (a) (2) of section 55.

(c) Section 53 of Chapter 1 of the Internal Revenue Code provides in part:

SEC. 53. TIME AND PLACE FOR FILING RETURNS.

(a) *Time for filing.*

(1) *General rule.* Returns made on the basis of the calendar year shall be made on or before the 15th day of March following the close of the calendar year. Returns made on the basis of a fiscal year shall be made on or before the 15th day of the third month following the close of the fiscal year.

(2) *Extension of time.* The Commissioner may grant a reasonable extension of time for filing returns, under such rules and regulations as he shall prescribe with the approval of the Secretary. Except in the case of taxpayers who are abroad, no such extension shall be for more than six months.

(b) *To whom return made.*

* * * * * *

(2) *Corporations.* Returns of corporations shall be made to the collector of the district in which is located the principal place of business or principal office or agency of the corporation, or, if it has no principal place of business or principal office or agency in the United States, then to the collector at Baltimore, Maryland.

(d) Section 145 of Chapter 1 of the Internal Revenue Code provides in part:

SEC. 145. PENALTIES.

(a) *Failure to file returns, submit information, or pay tax.* Any person required under this chapter to pay any tax, or required

by law or regulations made under authority thereof to make a return, keep any records, or supply any information, for the purposes of the computation, assessment, or collection of any tax imposed by this chapter, who willfully fails to pay such tax, make such return, keep such records, or supply such information, at the time or times required by law or regulations, shall, in addition to other penalties provided by law, be guilty of a misdemeanor and, upon conviction thereof, be fined not more than $10,000, or imprisoned for not more than one year, or both, together with the costs of prosecution.

(b) *Failure to collect and pay over tax, or attempt to defeat or evade tax.* Any person required under this chapter to collect, account for, and pay over any tax imposed by this chapter, who willfully fails to collect or truthfully account for and pay over such tax, and any person who willfully attempts in any manner to evade or defeat any tax imposed by this chapter or the payment thereof, shall, in addition to other penalties provided by law, be guilty of a felony and, upon conviction thereof, be fined not more than $10,000, or imprisoned for not more than five years, or both, together with the costs of prosecution.

* * * * *

(d) *Person defined.*

The term "person" as used in this section includes an officer or employee of a corporation or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.

* * * * *

(e) Section 62 of Chapter 1 of the Internal Revenue Code provides:

SEC. 62. RULES AND REGULATIONS.

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

(f) Pursuant to the above-quoted provisions of the Internal Revenue Code and other provisions of the Code, the following regulations are hereby prescribed with respect to the declared value excess-profits tax imposed by the Internal Revenue Code for income-tax taxable years ending after June 30, 1942.

§ 21.1 *Definitions.* As used in these regulations, the term:

(a) "Declared value" means in the case of a domestic corporation the value of its capital stock declared by the corporation under section 1202 of Chapter 6 of the Internal Revenue Code, and the regulations respecting the capital stock tax imposed by such chapter for the year ended June 30, 1942, and succeeding years. In the case of a foreign corporation "declared value" means the value of the capital employed in the transaction of its business in the United States as declared under such section 1202, and such regulations.

Prior to the amendment of Code section 1202 made by section 301 (b) of the Revenue Act of 1942 and applicable to years ending after June 30, 1942, new declarations of capital stock value were to be made only for "declaration years," and a declaration so made was binding, with certain adjustments, for the other years, known as "adjustment years." The value for any year, whether a declaration or an adjustment year, was known as the "adjusted declared value." Under the said amendment of Code section 1202 a new declaration is made each year, and since there is no longer any adjustment of the value so declared, the term "adjusted declared value" has been superseded, for the year ended June 30, 1942, and succeeding years, by the term "declared value." Code section 605 (b), as added by section 303 (b) of the Revenue Act of 1942, in providing a special method of tax computation with respect to short taxable years, uses the term "adjusted declared value." However, while section 605 (b) is retroactively applicable to taxable years beginning after December 31, 1939, and ended prior to July 1, 1942 (covered by previous regulations), it applies also to years ending after June 30, 1942, and as to such latter years "adjusted declared value" as used in section 605 should be taken to mean "declared value."

(b) "Tax", except as otherwise indicated, means the declared value excess profits tax imposed by section 600 of the Internal Revenue Code.

(c) (1) "Income-tax taxable year" means the calendar year, a fiscal year ending during such calendar year, or the fractional part of a year, for which the corporation's net income is computed and for which its income tax returns are made for Federal income tax purposes.

(2) "Short taxable year" means such fractional part of a year.

(d) "Net income" means net income within the contemplation of section 21 of the Internal Revenue Code, with the following exceptions:

(i) Interest on obligations of the United States or instrumentalities thereof which is exempt by statute from excess profits tax is not included in gross income and no deduction for amortization of premium on such obligations is allowable.

(ii) None of the credits allowed corporations against net income for income tax purposes is applicable in respect of the declared value excess profits tax except the credit against net income for dividends received provided in section 26 (b) of the Internal Revenue Code. This credit is limited to 85 per centum of the dividends received from a domestic corporation subject to income taxation, and may not exceed 85 per centum of the taxpayer's adjusted net income reduced by the credit under section 26 (e) for income subject to the excess profits tax imposed by Subchapter E of Chapter 2.

(iii) The declared value excess profits tax may not be deducted from net income in computing the declared value excess profits tax.

§ 21.2 *Scope of tax.* The declared value excess profits tax, imposed by section 600 of the Internal Revenue Code, applies to the net income of every corporation for each income tax taxable year ending after the close of any year ending June 30 in respect of which the corporation is subject to the capital stock tax imposed by section 1200 of the Internal Revenue Code. The tax covered by these regulations is for years ending after June 30, 1942.

§ 21.3 *Measure and rate of tax*—(a) *Domestic and foreign corporations.* With respect to income-tax taxable years ending after June 30, 1942, the declared value excess-profits tax is imposed in an amount equal to the sum of (1) $6\frac{6}{10}$ percent of such portion of the corporation's net income for the income-tax taxable year as is in excess of 10 percent and not in excess of 15 percent of the declared value, plus (2) $13\frac{2}{10}$ percent of such portion of its net income for the income-tax taxable year as is in excess of 15 percent of the declared value, on the capital stock tax return for the last preceding capital stock tax taxable year. (See example 1, § 21.4.) No variation is permitted between the declared value set forth in the corporation's capital stock tax return and the declared value set forth in its declared value excess profits tax return.

(b) *Short taxable years*—(1) *General*—(i) *Old adjustment method superseded.* Prior to its amendment by section 303 (a) of the Revenue Act of 1942, Code section 601 provided that if the income-tax taxable year in respect of which the declared value excess-profits tax was imposed was a period of less than twelve months the adjusted declared value should be reduced to an amount which bore the same ratio thereto as the number of months in the period bore to twelve months.

By the amendment this provision for adjustment of the declared value is made inapplicable to short taxable years beginning after December 31, 1939. It remains applicable to short taxable years beginning prior to January 1, 1940. As to the method of adjustment pursuant to Code section 605 added by section 303 (b) of the Revenue Act of 1942, see succeeding paragraphs.

(ii) *Several taxable years ending in one twelve-month period.* The declared value excess profits tax for any short income-tax taxable year is governed by the declaration for the immediately preceding capital stock tax taxable year, even though a full income-tax taxable year is covered by the same declaration. The declared value excess-profits tax for any income-tax taxable years ending during a twelve-month period closing June 30 of any calendar year is governed by the capital stock tax declaration for the capital stock tax year ending on the last preceding June 30, regardless of the number of such income-tax taxable years within such twelve-month period. (See example 2, § 21.4.)

(2) *Change of accounting period.*—(i) *Regular method of computation.* If, due to a change of accounting period an income tax taxable year ending after June 30, 1942, is a period of less than twelve months, the net income is to be placed on an annual basis for declared value excess profits tax purposes. Under the general rule established, by Code section 605 (a) added by section 303 (b) of the Revenue Act of 1942, for declared value excess profits tax purposes when a short taxable year is due to a change of accounting period, the net income for the short taxable year is put on an annual basis by multiplying the amount thereof by the number of days in the twelve months ending with the close of the short taxable year, and dividing by

the number of days in the short taxable year. The tax for the short taxable year is that part of the tax on the net income computed on such annual basis as the number of days in the short taxable year is of the number of days in the twelve-month period. (See example 3, § 21.4)

(ii) *Special method of computation.* Section 605 (b) provides a special method of computing the declared value excess profits tax liability in cases where the short taxable year is due to a change of accounting period. Under this method the tax for the short taxable year is determined by computing a tax on the basis of the net income for the twelve months beginning with the first day of the short taxable year or (if prior to one year from the date of the beginning of the short taxable year, the taxpayer disposes of substantially all its assets) on the basis of the net income for the twelve-month period ending with the close of the short taxable year. In any case the net income for the twelve-month period shall be deemed to be at least as much as the net income of the short taxable year. The tax for the short taxable year shall be an amount which is the same percentage of the tax computed on the basis of the net income of the twelve-month period as the net income of the short taxable year is of the net income of the twelve-month period. (See example 4, § 21.4)

(iii) *Application for use of special method.* A taxpayer desiring the benefit of subsection (b) of section 605 must file with the Commissioner an application therefor. If at the time the return for the short taxable year is filed the taxpayer is able to determine that the twelve-month period ending with the close of the short taxable year will be used in the computation under subsection (b), then the tax on the return for the short taxable year may be determined under the provisions of subsection (b). In such a case, an income tax return form covering the computation for the twelve-month period shall be attached to the return as a part thereof, and the return will be considered the application for the benefit of subsection (b) required by the statute. In all other cases, the taxpayer shall file its return and compute its tax as provided in subsection (a) (see paragraph (i)), and the application for the benefit of subsection (b) (see paragraph (ii)) shall be made in the form of a claim for credit or refund. The claim shall set forth the computation of the net income and the tax thereon for the twelve-month period, and must be filed not later than the time prescribed for filing the return for the first taxable year ending on or after the twelfth month running from the beginning of the short taxable year. If the Commissioner determines that the taxpayer has established the amount of the net income for the twelve-month period, any excess of the tax paid for the short taxable year over the tax computed under subsection (b) (see paragraph (ii)) will be credited or refunded to the taxpayer in the same manner as in the case of an overpayment.

The net income for the twelve-month period is computed, under the same provisions of law as are applicable to the short taxable year, as if the twelve-month period were an actual accounting period of the taxpayer. All items which fall in such twelve-month period must be included even if they are extraordinary in amount or of an unusual nature. If any other item partially applicable to such twelve-month period can be determined only at the end of a taxable year which includes only part of the twelve-month period, the taxpayer, subject to review by the Commissioner, shall apportion such item to the twelve-month period in such manner as will most clearly reflect the income for the twelve-month period.

§ 21.4 *Method of computation; examples.* The application of the provisions of § 21.3 of these regulations may be illustrated generally by the following examples:

Example (1). The M Corporation, the income-tax taxable year of which is the calendar year, is subject to the capital stock tax imposed by section 1200 of the Internal Revenue Code, for the year ended June 30, 1942. The value of its capital stock declared in its capital stock tax return for the year ended June 30, 1942, is $100,000. The net income of the corporation for the calendar year 1942, determined under the Internal Revenue Code, is $25,000. During 1942 the corporation received dividends from corporations subject to taxation under chapter 1 of the Internal Revenue Code, amounting to $5,000. The declared value excess-profits tax for the calendar year 1942 is $1,089, computed as follows:

Net income for calendar year 1942	$25,000
Less: Credit for dividends received (85 percent of $5,000)	4,250
Balance of net income	20,750
Less: 10 percent of the value declared in the capital stock tax return for the year ending June 30, 1942 (10 percent of $100,000)	10,000
Net income subject to declared value excess-profits tax	10,750
Less: Amount taxable at $6\frac{6}{10}$ percent, portion of net income in excess of 10 percent and not in excess of 15 percent of the value declared in the capital stock tax return ($15,000 minus $10,000)	5,000
Amount taxable at $13\frac{2}{10}$ percent	5,750
Declared value excess-profits tax at $6\frac{6}{10}$ percent ($6\frac{6}{10}$ percent of $5,000)	330
Declared value excess-profits tax at $13\frac{2}{10}$ percent ($13\frac{2}{10}$ percent of $5,750)	759
Total declared value excess-profits tax ($330 plus $759)	1,089

Example (2). The corporation indicated in example (1) properly files a return for the short taxable year beginning January 1, 1943, and ending April 30, 1943, for reasons other than a change in accounting period. The taxable net income for that period is $5,000. No declared value excess-profits tax is due since this amount of income would not be in excess of 10 percent of the value, $100,000, declared on the capital stock tax return for the year ended June 30, 1942.

Example (3). The circumstances are the same as in example (2) except that the short taxable year is due to change of accounting period. The present method of computation under section 605 (a) would be as follows:

Number of days in 12 months ending April 30, 1943	365	
Number of days in short taxable year	120	
$\$5,000 \times \frac{365}{120}$		$15,208.33
Less: 10 percent of declared value ($100,000)		10,000.00
		5,208.33
Amount taxable at $6\frac{6}{10}$ percent		5,000.00
Amount taxable at $13\frac{2}{10}$ percent		208.33
Declared value excess profits tax at $6\frac{6}{10}$ percent ($6\frac{6}{10}$ percent of $5,000)		330.00
Declared value excess profits tax at $13\frac{2}{10}$ percent ($13\frac{2}{10}$ percent of $208.33)		27.50
Total declared excess-profits tax for the twelve-month period		357.50

$\frac{120}{365}$ of $357.50 = $117.53 declared value excess -profits tax due for short taxable year.

Example (4). The same corporation desires its declared value excess profits tax computed in accordance with section 605 (b) on the basis of a twelve-month period including the short taxable year. The assets having been distributed in August, 1943, which was prior to one year from the date of the beginning of the short taxable year, computation must be on the basis of the twelve months ending with the close of such short taxable year. The income of such twelve-month period is $11,000. The computation is as follows:

Income for the short taxable year	$5,000
Income for the twelve-month period	11,000
10 percent of declared value ($100,000)	10,000
Difference	1,000
Declared value excess profits tax (6 6/10 percent of $1,000)	66

$\frac{5.000}{11,000}$ of $66 = $30

This amount is less than that computed in accordance with section 605 (a) (see example (3)) and it may, if there has been compliance with the required procedure (see section 21.3 (b) (2) (iii)) be taken as the amount of the tax.

§ 21.5 *Returns.* Every corporation which is subject to the capital stock tax imposed by section 1200 of the Internal Revenue Code, for any year, shall make a declared value excess-profits tax return for each income-tax taxable year which ends after the close of the capital stock tax taxable year and not later than the close of the next capital stock tax taxable year. There is no provision in the Internal Revenue Code which authorizes

the making of a consolidated return by an affiliated group of corporations for the purpose of the declared value excess profits tax imposed by section 600 of the Internal Revenue Code, as amended. Accordingly, every corporation which is liable for the making of a declared value excess profits tax return under section 600 of the Internal Revenue Code, as amended (for any income-tax taxable year ending after June 30, 1942), whether or not such corporation is a member of an affiliated group of corporations, must make its declared value excess-profits tax return and compute its net income separately, without regard to the provisions of section 141 of the Internal Revenue Code.

Where, however, Form 1122 executed by such affiliated corporation appears as part of the consolidated return on Form 1120 of the common parent corporation for the same taxable period and such consolidated return, in compliance with the requirements of the regulations relating to consolidated returns, includes the gross income and deductions of such affiliated corporation, the items of which are shown in detail on a schedule attached to such consolidated return, the affiliated corporation in filing Form 1120 for purposes of the declared value excess-profits tax for such taxable period will not be required again to furnish the same items of gross income and deductions on Form 1120, but will be required only to identify by appropriate notation on page 1, Form 1120, the consolidated return in which such items appear, furnish the necessary adjustments to show the net income of the corporation computed on the basis of a separate return, prepare the declared value excess-profits tax computation on page 2 and execute and acknowledge the return on page 1.

The declared value excess-profits tax return shall be made within the time prescribed for making the corporation's Federal income tax return for the income-tax taxable year, and shall be made to the collector of internal revenue to whom such income tax return is required to be made.

Where a consolidated income tax return is made for an affiliated group of corporations, a declared value excess-profits tax return made by a member of the group shall be made to the collector of internal revenue to whom a separate income tax return of the member would be required to be made. Such declared value excess-profits tax return may, however, be made to the collector to whom the consolidated income tax return is required to be made.

§ 21.6 *Payment of tax.* The declared value excess profits tax for any income-tax taxable year shall be paid within the time prescribed for paying the Federal income tax for such taxable year.

§ 21.7 *Credits against tax prohibited.* Foreign income and profits taxes may not be credited against the declared value excess profits tax imposed by section 600 of the Code.

§ 21.8 *Determination of tax, assessment, collection.* The determination, assessment, and collection of the tax, and the examination of returns and claims in connection therewith, will be made under such procedure as may be prescribed from time to time by the Commissioner.

§ 21.9 *Taxable years affected.* These regulations relate solely to income-tax taxable years ending after June 30, 1942, and supersede any previous regulations relative to declared value excess profits tax for such years.

[SEAL] GUY T. HELVERING,
Commissioner of Internal Revenue.

Approved: March 8, 1943.

JOHN L. SULLIVAN,
Acting Secretary of the Treasury.

[F. R. Doc. 43-3774; Filed, March 10, 1943; 11:31 a. m.]

TITLE 30—MINERAL RESOURCES

Chapter III—Bituminous Coal Division

[Docket No. A-1849]

PART 328—MINIUM PRICE SCHEDULE, DISTRICT NO. 8

ORDER GRANTING RELIEF, ETC.

Order granting temporary relief and conditionally providing for final relief in the matter of the petition of District Board No. 8 for the establishment of price classifications and minimum prices, and for changes in shipping points and freight origin group numbers for the coals of certain mines in District No. 8.

An original petition, pursuant to section 4 II (d) of the Bituminous Coal Act of 1937, having been duly filed with this Division by the above-named party, requesting the establishment, both temporary and permanent, of price classifications and minimum prices and changes in the shipping points and Freight Origin Group numbers for the coals of certain mines in District No. 8; and

It appearing that a reasonable showing of necessity has been made for the granting of temporary relief in the manner hereinafter set forth; and

No petitions of intervention having been filed with the Division in the above-entitled matter; and

The following action being deemed necessary in order to effectuate the purposes of the Act;

It is ordered, That pending final disposition of the above-entitled matter, temporary relief is granted as follows: Commencing forthwith, §328.11 (*Alphabetical list of code members*) is amended by adding thereto Supplement R-I, § 328.21 (*Alphabetical list of code members*) is amended by adding thereto Supplement R-II, and § 328.34 (*General prices for high volatile coals in cents per net ton for shipment into all market areas*) is amended by adding thereto Supplement T, which supplements are hereinafter set forth and hereby made a part hereof; and commencing forthwith the shipping points and freight origin group numbers appearing in the aforesaid Supplement R for certain mines are effective in lieu of the shipping points and freight origin group numbers heretofore established for said mines.

The request that the shipping point for the coals produced at the Yorke No. 1 Mine, Mine Index No. 1391, operated by Mullins, Vernon & L. E. Woofter (Vernon Mullins) be changed from Clay, West Virginia, to Yorke No. 1 Mine, is denied for the reason that the latter point cannot be identified as a rail shipping point.

The request that the shipping point for the coals produced at the Vance & Perkins Mine, Mine Index No. 5122, operated by Vance & Perkins (Wm. Perkins) be changed from Red Ash, Virginia, to Raven, Virginia, is denied for the reason that it appears that Vance & Perkins (Wm. Perkins) has been succeeded by Perkins & Son (Wm. Perkins) as the operator of this mine, who retained Red Ash, Viginia, as the shipping point for the coals produced at the Vance & Perkins Mine, Mine Index No. 5122.

The request for the establishment of rail prices for the coals produced at the Abbott Creek Mine, Mine Index No. 546, operated by A. B. Ewen, is denied herein to the extent that the said Mine Index No. 546 is deleted from the original petition filed herein, and is granted herein to the extent that the requested prices are established for the coals produced at this mine as Mine Index No. 3600, for the reason that it appears that the said Abbott Creek Mine has been heretofore designated as Mine Index No. 3660.

It is further ordered, That pleadings in opposition to the original petition in the above-entitled matter and applications to stay, terminate or modify the temporary relief herein granted may be filed with the Division within forty-five (45) days from the date of this order, pursuant to the Rules and Regulations Governing Practice and Procedure Before the Bituminous Coal Division in Proceedings Instituted Pursuant to section 4 II (d) of the Bituminous Coal Act of 1937.

It is further ordered, That the relief herein granted shall become final sixty (60) days from the date of this order, unless it shall otherwise be ordered.

Dated: February 13, 1943.

[SEAL] DAN H. WHEELER,
Director.

TEMPORARY AND CONDITIONALLY FINAL EFFECTIVE MINIMUM PRICES FOR DISTRICT NO. 8

NOTE: The material contained in these supplements is to be read in the light of the classifications, prices, instructions, exceptions and other provisions contained in Part 328, Minimum Price Schedule for District No. 8 and supplements thereto.

FOR ALL SHIPMENTS EXCEPT TRUCK

§ 328.11 *Alphabetical list of code members*—Supplement R–I

[Alphabetical list of code members having railway loading facilities, showing price classifications by size groups for all uses except as separately shown]

Mine index No.	Code member	Mine name	High volatile seam	Subdistrict No.	Shipping point	Railroad	Freight origin group Number
5911	Block Coal & Coke Corporation.	Block No. 4	Jordan	6	Block, Tenn.	Sou.	180
3055	Bradley, Glen	Perkins	Blue Gem	6	Newcomb, Tenn.	Sou.	112
5883	Burchett, Forrest (Sugar Loaf Coal Co.).	Sugar Loaf	Elkhorn No. 1	1	Prestonsburg, Ky.	C&O	61
366	Carrs Fork Coal Company, Inc.	Perrone	Hazard No. 7	3	Perrone, Ky.	L&N	100
3950	Cutshin Coal Co.	Cutshin No. 13	Hazard No. 4	6	Combs, Ky.	L&N	100
5268	Dotson, Dewey A.	Dotson[2]	Elkhorn	1	Neon, Ky.[3]	L&N	62
3567	E. & H. Coal Company (H. L. Estes).	E. & H. Coal Co. No. 1.	Upper Banner	7	Coeburn, Va.	N&W	30
[1]3660	Ewen, A. B.	Abbott Creek	Elk.-Top Strata	1	Prestonsburg, Ky.	C&O	61
217	Georges Creek Coal Co., Inc.	Hetzel No. 1 & 3[2]	Chilton	5	Hetzel, W. Va.	C&O	150
5929	Imperial Colliery Company.	Imperial No. 7	Powellton	4	Burnwell, W. Va.	C&O	123
5928	Island Creek Coal Company.	No. 15-A	Eagle	5	Holden, W. Va.	C&O	150
[8]789	Island Creek Coal Company.	No. 16	Island Creek	5	Holden, W. Va.	C&O	150
632	Josephine Elkhorn Coal Company (Luther H. Shivel).	Roberts No. 1	Elkhorn No. 1	1	Dinwood, Ky.[4]	C&O	61
903	Lee, B. L.	Lee No. 2	Lower Banner	7	Trammel, Va.[5]	CC&O	50
2084	McCowan, A. C.	Holloway Bros.	Bon Air No. 2	6	Obey City, Tenn.[6]	T. C.	210
2178	Maness, John	St. Charles Fuel Co.	No. 5	7	St. Charles, Va.	L&N & Sou.	204
2590	Marcum, Frank	Frank Marcum No. 1.	Horse Creek	6	Weber, Ky.[7]	L&N	111
5919	Marcum, Frank	Frank Marcum No. 2.	Horse Creek	6	Weber, Ky.	L&N	111
5873	Moses, T. E.	Moses	Jellico	6	Williamsburg, Ky.	L&N	111
5895	Perry, Henry C.	Henry Perry	No. 3	6	Flat Rock, Ky.	CNO&TP.	171
2135	Powers, Noah	Powers Coal Co.	Clintwood	7	Fremont, Va.	CC&O	10
663	Premium Coal Co. (Delbert C. Vaughan).	Napier	Horse Creek	6	Manchester, Ky.	L&N	111
5886	Ratliff & Walters Coal Company (E. Bruce Walters).	Cline No. 1	Elkhorn No. 3	1	Pikeville, Ky.	C&O	61
297	Splash Dam Smokeless Coal Corporation.	Lonesome Branch	Splash Dam	7	Vireleo, Va.	CC&O	10
1295	Vanover, J. W.	Cook	Harlan	2	Evarts, Ky.	L&N	80
1293	Vanover, J. W.	Lewis	No. 5	2	Evarts, Ky.	L&N	80
5896	West Brothers (Oscar West)	West Brothers	Glen Mary	6	Mill Creek, Tenn.	BRR	73
575	Wilson, L. A. (Wilson Coal Co.).	Shrewsbury	Cedar Grove	4	Shrewsbury, W. Va.	NYC	127
5870	Wynn, Calvin	Wynn	Jellico	6	Myrick, Ky.	A-J	110

Price classifications by size group numbers

Mine index No.	For destinations other than Great Lakes: 1, 2	3, 4	5, 6	7	8	9	10	11, 12, 13, 14	15, 16, 17	18, 19, 20, 21	22	23	24	25	26	27	For Great Lakes cargo only: 1, 2	3, 4	5, 6	7	8	9	10	16, 17	18, 19, 20, 21	22	24	25	26	27
5911	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	D	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	M	(†)	(†)	(†)	(†)	(†)	(†)
3055	A	A	A	A	A	A	C	A	A	K	(†)	(†)	(†)	(†)	(†)	(†)	A	A	A	A	A	A	C	D	K	(†)	(†)	(†)	(†)	(†)
5883	H	H	H	G	E	C	E	B	C	H	(†)	(†)	(†)	(†)	(†)	C	H	H	H	D	B	B	E	K	H	(†)	(†)	(†)	(†)	C
366	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(†)	(†)	(*)	(*)	(*)	C	(*)	(*)	(*)	(*)	(*)	(*)	(†)	(*)	(*)	(†)	(*)	(*)	(*)	C
3950	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(†)	(†)	C	C	C	C	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(†)	C	C	C	C
5268	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(†)	(†)	(†)	(†)	(†)	(†)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(†)	(†)	(†)	(†)	(†)
3567	M	M	K	J	F	C	E	C	D	K	(†)	(†)	(†)	(†)	(†)	(†)	M	M	K	F	D	D	E	L	K	(†)	(†)	(†)	(†)	(†)
[1]3660	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	D	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)
217	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(†)	(†)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(†)	(*)	(*)	(*)	(*)
5929	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	A	(†)	(†)	(†)	(†)	(†)	(†)	A	(†)	(†)	(†)	(†)	(†)	(†)	(†)	H	(†)	(†)	(†)	(†)	(†)	A
5928	R	R	L	K	H	F	H	D	D	H	(†)	(†)	(†)	(†)	(†)	E	Q	O	M	H	E	E	H	O	H	(†)	(†)	(†)	(†)	E
[8]789	Q	Q	L	K	H	F	H	F	E	J	(†)	(†)	(†)	(†)	(†)	(†)	P	O	M	H	F	F	H	O	J	(†)	(†)	(†)	(†)	(†)
632	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(†)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
903	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(†)	(†)	(†)	(†)	(†)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(†)	(†)	(†)	(†)	(*)
2084	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(†)	(†)	(†)	(†)	(†)	(†)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(†)	(†)	(†)	(†)	(†)
2178	E	E	E	D	D	C	C	B	C	G	K	(†)	(†)	(†)	(†)	(†)	E	E	E	D	C	C	C	H	G	K	(†)	(†)	(†)	(†)
2590	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(†)	(†)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(†)	(*)	(*)	(†)	(*)	(*)	(*)	(*)
5919	M	M	K	J	G	E	G	E	D	K	(†)	(†)	B	C	D	E	M	M	K	G	E	E	G	M	K	(†)	B	C	D	E
5873	H	H	F	E	E	C	E	B	C	G	(†)	(†)	(†)	(†)	(†)	(†)	H	H	F	C	B	C	E	K	G	(†)	(†)	(†)	(†)	(†)
5895	O	O	M	L	H	F	H	D	E	K	(†)	(†)	(†)	(†)	(†)	(†)	O	O	M	H	F	F	H	N	K	(†)	(†)	(†)	(†)	(†)
2135	M	M	K	J	G	E	E	O	D	G	(†)	(†)	(†)	(†)	(†)	C	M	M	K	F	D	D	E	M	G	(†)	(†)	(†)	(†)	C
663	M	M	K	J	G	E	G	E	D	K	(†)	(†)	(†)	(†)	(†)	(†)	M	M	K	G	E	E	G	M	K	(†)	(†)	(†)	(†)	(†)
5886	K	K	H	G	E	C	C	B	D	G	(†)	(†)	(†)	(†)	(†)	C	K	K	H	D	B	B	C	K	G	(†)	(†)	(†)	(†)	C
297	(*)	(*)	H	G	E	C	E	A	(*)	(*)	(†)	(†)	(*)	(*)	(*)	(*)	(*)	(*)	H	E	B	B	E	(*)	(*)	(†)	(*)	(*)	(*)	(*)
1295	O	O	L	K	F	D	D	D	D	H	(†)	(†)	(†)	(†)	(†)	C	O	M	K	F	C	C	D	N	H	(†)	(†)	(†)	(†)	C
1293	D	D	E	E	D	B	A	A	A	F	(†)	(†)	(†)	(†)	(†)	A	D	D	D	A	A	A	A	G	F	(†)	(†)	(†)	(†)	A
5896	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	E	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	(†)	N	(†)	(†)	(†)	(†)	(†)	(†)
575	O	O	L	K	H	F	H	D	C	G	(†)	(†)	(†)	(†)	(†)	B	O	N	L	G	E	E	H	M	G	(†)	(†)	(†)	(†)	B
5870	O	O	J	H	G	E	G	E	F	K	(†)	(†)	(†)	(†)	(†)	(†)	O	M	J	F	D	D	G	M	K	(†)	(†)	(†)	(†)	(†)

[1] Mine Index No. 546, originally assigned to this mine, shall no longer be applicable.
[2] Indicates change in mine name.
[3] Denotes new shipping point. Shipping point at Kona, Kentucky, shall no longer be applicable.
[4] Denotes new shipping point. Shipping point at Drift, Kentucky, shall no longer be applicable.
[5] Denotes new shipping point and Freight Origin Group. Shipping point at Allen, Virginia, in Freight Origin Group No. 10 shall no longer be applicable.
[6] Denotes new shipping point. Shipping point at Monterey, Tennessee, shall no longer be applicable.
[7] Denotes new shipping point. Shipping point at Manchester, Kentucky, shall no longer be applicable.
[8] This mine was previously classified for railroad locomotive fuel, "on-line and off-line" only.
*Indicates previously classified these size groups.
†Indicates no classification effective for these size groups.

§ 328.21 *Alphabetical list of code members*—Supplement R-II

[Alphabetical list of code members having railway loading facilities, showing price classifications by size groups for all uses except as separately shown]

Mine index No.	Code member	Mine name	Subdistrict No.	Low volatile seam	Shipping point	Railroad	Freight origin group No.	Price classification by size group No. 1	2	3	4	5	6	7	8	9	10
357	Raven Coals, Inc.	No. 1	9	Raven	Raven, Va.[1]	N&W	21	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

[1] Denotes new shipping point. Shipping point at Richlands, Virginia, shall no longer be applicable.
*Indicates previously classified these size groups.

FOR TRUCK SHIPMENTS

§ 328.34 *General prices for high volatile coals in cents per net ton for shipment into all market areas*—Supplement T

Code member index	Mine	Mine index No.	Seam	Base sizes: Lump over 2", egg 4" x 6"	Lump 2" and under, egg 3" x 6"	Lump ¾" and under	Egg 2" x 4", egg 2" x 5"	Stove 3" and under, nut 2" and under	Straight mine run	2" and under slack	¾" and under slack
				1	2	3	4	5	6	7	8
SUBDISTRICT No. 1—BIG SANDY-ELKHORN											
CARTER COUNTY, KY.											
Gallihue, Herbert	Prince Branch	5899	No. 7	285	265	230	240	225	220	170	165
FLOYD COUNTY, KY.											
Burchett, Forrest (Sugar Loaf Coal Co.).	Sugar Loaf	5883	Elkhorn No. 1	305	285	245	250	235	235	185	180
GREENUP COUNTY, KY.											
Pierce, V	Pierce	5894	Clod	285	265	230	240	225	220	170	165
JOHNSON COUNTY, KY.											
Caudill, Frank P	Caudill	5884	Millers Creek	325	305	255	260	235	245	190	185
Daniel, Irvin		5901	No. 1	325	305	255	260	235	245	190	185
Vanhoose, Estell	Estell Vanhoose	5882	Millers Creek	325	305	255	260	235	245	190	185
PIKE COUNTY, KY.											
Ratliff & Walters Coal Company (E. Bruce Walters).	Cline No. 1	5886	Elkhorn No. 3	295	275	240	250	235	230	190	185
SUBDISTRICT No. 4—KANAWHA											
KANAWHA COUNTY, W. VA.											
Imperial Colliery Company	Imperial No. 7	5929	Powellton	(†)	(†)	255	(†)	(†)	245	(†)	(†)

§ 328.34 *General prices for high volatile coals in cents per net ton for shipment into all market areas*—Supplement T—Continued

Code member index	Mine	Mine index No.	Seam	Base sizes: Lump over 2", egg 4" x 6"	Lump 2" and under, egg 3" x 6"	Lump ¾" and under	Egg 2" x 4", egg 2" x 5"	Stove 3" and under, nut 2" and under	Straight mine run	2" and under slack	¾" and under slack
				1	2	3	4	5	6	7	8
SUBDISTRICT No. 5—LOGAN											
LOGAN COUNTY, W. VA.											
Georges Creek Coal Co., Inc.	Hetzel No. 1 & 3[1]	217	Chilton	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Island Creek Coal Company	No. 15-A	5928	Eagle	260	240	240	235	220	230	185	180
Island Creek Coal Company	No. 16	789	Island Creek	265	245	235	235	220	225	180	175
SUBDISTRICT No. 6—SOUTHERN APPALACHIAN											
CLAY COUNTY, KY.											
Marcum, Frank	Frank Marcum No. 2.	5919	Horse Creek	285	265	240	240	225	230	175	170
CLINTON COUNTY, KY.											
Short Mountain Coal Co	Short Mountain	5906	No. 2	275	255	235	230	220	225	175	170
KNOX COUNTY, KY.											
Hopkins, Walter C	Hopkins	5889	Blue Gem	355	335	255	280	245	245	165	160
Poarch, Edd. & Arthur Mayne (Edd. Poarch).	Poarch & Mayne	5888	Blue Gem	355	335	255	280	245	245	165	160
Wynn, Calvin	Wynn	5870	Jellico	275	255	245	245	225	235	175	170
MCCREARY COUNTY, KY.											
Perry, Henry C	Henry Perry	5895	No. 3	275	255	235	230	220	125	175	170
WHITLEY COUNTY, KY.											
Begley, John J	Begley	5898	Blue Gem	355	335	255	280	245	245	165	160
Moses, T. E	Moses	5873	Jellico	305	285	245	260	235	235	190	185
CAMPBELL COUNTY, TENN.											
Block Coal & Coke Corporation	Block No. 4	5911	Jordan	(†)	(†)	240	(†)	(†)	230	(†)	(†)
SCOTT COUNTY, TENN.											
West Brothers (Oscar West)	West Brothers	5896	Glen Mary	275	255	235	230	220	225	175	170
SUBDISTRICT No. 7—VIRGINIA											
DICKENSON COUNTY, VA.											
Splash Dam Smokeless Coal Corporation	Lonesome Branch	297	Splash Dam	(*)	(*)	(*)	250	235	(*)	(*)	(*)
SUBDISTRICT No. 8—WILLIAMSON											
PIKE COUNTY, KY.											
May, T. J	T. J. May	5885	Pond Creek	265	245	245	230	220	235	180	175

[1] Indicates change in mine name.
*Indicates previously classified these size groups.
†Indicates no classification effective for these size groups.

[F. R. Doc. 43-3699; Filed, March 9, 1943; 11:41 a. m.]

TITLE 32—NATIONAL DEFENSE

Chapter VIII—Board of Economic Warfare

Subchapter B—Export Control

[Amendment 25]

PART 801—GENERAL REGULATIONS

PROHIBITED EXPORTATIONS

Section 801.2 *Prohibited exportations*[1] is hereby amended in the following particulars:

1. In the column headed "General License Group" the group designation assigned to the commodity listed below (at every place where said commodity appears in said section) is amended to read as follows:

Commodity	Department of Commerce No.	General license group
PETROLEUM PRODUCTS AND TETRAETHYL LEAD		
Z. Natural gas	5052.00	C+17

2. In the column headed "Shipping Priority Rating" the shipping priority ratings assigned to the commodities listed below (at every place where said commodities appear in said section) are deleted and in the column headed "General License Group" the group designations assigned to the commodities listed below (at every place where said commodities appear in said section) are amended to read as follows:

Commodity	Department of Commerce No.	General license group
Chemicals (See also Medicinals):		
Kalsomine or cold-water paints, dry	8432.00	O
Combs (except wholly of metal or rubber)	9827.00	O
Cotton manufactures:		
Thread, sewing	3015.00	O
Miscellaneous:		
Fishing tackle and equipment suitable only for commercial fishing	9849.00	O
Shoe findings (except leather and rubber) (include heels of wood, covered or uncovered)	9853.00	O
Smokers' articles, n. e. s. (specify type) (report pocket cigar and cigarette lighters in 9620.00, 9626.00, and 9629.00)	9829.00	O
Umbrellas and parasols	9831.00	O
Musical instruments:		
Brass-wind instruments (include bugles, cornets, trombones, tubas, trumpets, sousaphones, French horns, and other horns with cup mouthpieces)	9247.00	O
Musical instruments, n. e. s. (specify by name)	9295.00	O
Musical instrument parts and accessories, n. e. s. (include actions and parts of pianos)	9297.00	O
Organs, n. e. s	9232.00	O
Organs, pipe	9230.00	O
Percussions (include drums, cymbals, xylophones, etc.)	9245.00	O
Pianos, new	9211.00	O
Pianos, used or rebuilt	9212.00	O
String instruments (specify by name)	9293.00	O
Wood-wind instruments (include saxophones, clarinets of wood, metal, or composition, flutes, piccolos, oboes, bassoons, English horns, heckelphones, fifes, and sarrusophones)	9248.00	O
Office supplies, misc.:		
Fountain pen parts (include holders and nib assemblies and parts)	9312.00	O
Ink, other, n. e. s	9329.00	C
Ink, writing	9321.00	C
Pencil leads	9305.30	C
Pencil parts	9305.50	C
Penholders and parts, n. e. s	9319.00	O
Paper, related products, and mfrs.:		
Rags for paper stock valued $50 or over per ton	4690.00	O
Rags for paper stock valued under $50 per ton	4691.00	O
Paper-waste papers:		
No. 1 mixed paper	4699.01	O
Super-mixed paper	4699.02	O
Box board cuttings	4699.09	O
White blank news	4699.11	O
Extra manilas	4699.13	O
Mixed books	4699.27	O
Overissue magazines	4699.29	O
Other waste paper	4699.58	O
Other paper stock (report overissue and old newspapers in 4722.00)	4699.98	O
Pipes, tobacco (of all materials)	9828.00	O
Sponges, natural or synthetic (report rubber sponges in 2042.00)	9821.00	O
Wood manufactures:		
Boat oars and paddles	4260.00	O
Cooperage, slack heading	4204.00	O
Cooperage, slack shooks	4206.00	O
Cooperage, slack staves	4202.00	O
Cooperage, tight staves, new	4201.10	O
Cooperage, tight staves, used	4201.50	O
Cooperage, tight heading	4203.00	O
Cooperage, tight shooks	4205.00	O
Cooperage, tight empty barrels, casks, and hogsheads, new	4209.10	O
Cooperage, tight empty barrels, casks, and hogsheads, used	4209.50	O
Doors	4226.00	O
Hoe, fork, shovel, broom, mop and other long handles	4286.00	O
Lath	4222.00	O
Mill work and house fixtures, n. e. s. (include ready cut and portable houses, cupboards, cabinets, mantles, grilles, partitions, stairs, columns, window and door frames, and other built-in house fixtures, made up or knocked down)	4239.00	C
Sash and blinds, n. e. s	4232.00	C
Shingles (square coverage of 100 square feet)	4225.00	O
Striking tool handles (include hammer, hatchet, adz, ax sledge, mattock, and pick handles)	4288.00	O
Veneer packages for fruits and vegetables	4221.00	O
Veneers, aero grade	4216.05	O
Veneers, fancy, face, or figured	4216.01	O
Veneers, utility or commercial	4216.03	O
Wood-sawmill products (Lumber):		
Ash, boards, planks, and scantlings	4117.00	O
Birch, beech and maple, boards, planks, and scantlings	4118.00	O
Chestnut, boards, planks, and scantlings	4119.00	O
Cottonwood, boards, planks, and scantlings	4120.00	O
Gum box shooks	4143.00	O
Gum red and sap, boards, planks, and scantlings	4121.00	O
Gum, tupelo and black, boards, planks and scantlings	4122.00	O
Hemlock and spruce, box shooks	4142.00	C
Hickory, boards, planks, and scantlings	4123.00	O
Magnolia, boards, planks, and scantlings	4128.00	O
Mahogany, boards, planks, and scantlings	4127.00	O
Oak, boards, planks, and scantlings	4124.00	O
Oak flooring, boards, planks, and scantlings	4131.00	O
Oak squares	4137.00	O
Poplar, boards, planks and scantlings	4125.00	O
Railroad ties, sawed, creosoted or otherwise treated	4156.00	O
Redwood, boards, planks, and scantlings	4108.00	O
Small hardwood dimension stock, other than squares	4136.00	O
Southern pine box shooks	4141.00	O
Wagon-oak planks (include railway-car materials)	4134.00	O
Walnut, boards, planks, and scantlings	4126.00	O
White, ponderosa, and sugar pine box shooks	4140.00	O
Box shooks, n. e. s	4149.00	O
Hardwoods, n. e. s	4139.00	O
Hardwoods, creosoted or otherwise treated, n. e. s	4085.00	C
Wood-sawmill products (lumber)—Continued:		
Hardwood flooring, n. e. s	4132.00	C
Railroad ties, n. e. s	4159.00	C
Squares, n. e. s	4138.00	C
Wood—Unmanufactured:		
Ash and hickory, logs and hewn timber	4001.00	C
Hardwood logs and timber, n. e. s	4009.98	C
Walnut, logs and hewn timber	4004.00	C

[1] 8 F.R. 1494, 1616, 1707, 1879, 2146, 2187, 2327, 2415.

Licensed shipments of the commodities set forth above under "2" for which Office of Defense Transportation permits have been issued or which were on dock, on lighter, laden aboard the exporting carrier, or in transit to ports of exit pursuant to actual orders for export prior to April 1, 1943, may be exported under the previous general license provisions.

(Sec. 6, 54 Stat. 714; Public Law 75, 77th Cong.; Public Law 638, 77th Cong.; Order No. 3 and Delegation of Authority No. 25,7 F.R. 4951; Delegation of Authority No. 40, 8 F.R. 1938)

Dated, March 8, 1943.

A. N. ZIEGLER,
Acting Chief of Office,
Office of Exports.

[F. R. Doc. 43-3768; Filed, March 10, 1943; 10:57 a. m.]

[Amendment 26]

PART 802—GENERAL LICENSES

GENERAL IN TRANSIT LICENSES

Section 802.9 *General in transit licenses*[1] is hereby amended in the following particulars:

1. Subparagraph (1) of paragraph (b) of § 802.9 *General in transit licenses* is amended by adding to the list of designated countries of origin and destination for which general in transit licenses are issued, the following:

From—	To—	General license designations
Canada	Other American Republics	GIT-C/V.

2. Subparagraph (2) of paragraph (b) of § 802.9 *General in transit licenses* is amended to read as follows:

(2) The words "Western Hemisphere" as used in this section, include only the countries designated by the following numbers in paragraph (a) of § 802.2 of this subchapter: 3 through 24, 61, 62, 68 and 69.

The words "Other American Republics" as used in this section, include only the countries designated by the following members in paragraph (a) of § 802.2 of this subchapter: 3 through 9, 11 through 21, 23 and 24.

[1] 8 F.R. 1549, 2187.

(Sec. 6, 54 Stat. 714; Public Law 75, 77th Cong.; Public Law 638, 77th Cong.; Order No. 3 and Delegation of Authority No. 25, 7 F.R. 4951; Delegation of Authority No. 40, 8 F.R. 1938)

Dated: March 8, 1943.

A. N. ZIEGLER,
Acting Chief of Office, Office of Exports.

[F. R. Doc. 43-3769; Filed, March 10, 1943; 10:57 a. m.]

[Amendment 27]

PART 804—INDIVIDUAL LICENSES

SHIP STORES, ETC.

Part 804—Individual Licenses is hereby amended by adding the following new section:

§ 804.16 *Ship stores, etc. for use by other than the exporting vessel.* All applications for licenses to export repair parts, engine room, deck, cabin, medicinal and surgical supplies, which are not to be used by the exporting vessel but which are to be discharged at a foreign port for use by a specific vessel, shall be submitted on Form BEW-151.

(Sec. 6, 54 Stat. 714; Public Law 75, 77th Cong.; Public Law 638, 77th Cong.; Order No. 3 and Delegation of Authority No. 25, 7 F.R. 4951; Delegation of Authority No. 40, 8 F.R. 1938)

Dated: March 9, 1943.

A. N. ZIEGLER,
Acting Chief of Office, Office of Exports.

[F. R. Doc. 43-3768; Filed, March 10, 1943; 10:57 a. m.]

[Amendment 28]

PART 808—PROCEDURE RELATING TO SHIPMENT OF LICENSED EXPORTS TO THE OTHER AMERICAN REPUBLICS

APPLICATION FORM PRESCRIBED

Paragraph (b) of § 808.5 *Application form prescribed*[1] is hereby amended to read as follows:

§ 808.5 *Application form prescribed.* * * *

(b) Form BEW-138 shall be used when:

(1) Form BEW-166 has not been used; and

(2) The proposed exportation weighs 2,240 pounds or more, except as otherwise specifically provided in this part; and

(3) The entire exportation is at, or is ready for shipment to, or will be ready for shipment to the port of exit from the United States within three weeks from the date the application for freight space is submitted; or

(4) The proposed exportation is being made pursuant to § 804.16 of this subchapter and the conditions prescribed in subparagraphs (1) and (3) of this paragraph are present.

(Sec. 6, 54 Stat. 714; Public Law 75, 77th Cong.; Public Law 638, 77th Cong.; Order No. 3 and Delegation of Authority No. 25, 7 F.R. 4951; Delegation of Authority No. 40, 8 F.R. 1938)

[1] 8 F.R. 2415.

Dated: March 8, 1943.

A. N. ZIEGLER,
Acting Chief of Office, Office of Exports.

[F. R. Doc. 43-3771; Filed, March 10, 1943; 10:57 a. m.]

Chapter IX—War Production Board

Subchapter B—Director General for Operations

AUTHORITY: Regulations in this subchapter issued under P.D. Reg. 1, as amended, 6 F.R. 6680; W.P.B. Reg. 1, 7 F.R. 561; E.O. 9024, 7 F.R. 329; E.O. 9040, 7 F.R. 527; E.O. 9125, 7 F.R. 2719; sec. 2 (a), Pub. Law 671, 76th Cong., as amended by Pub. Laws 89 and 507, 77th Cong.

PART 1010—SUSPENSION ORDERS

[Suspension Order S-250]

C. J. DILL

C. J. Dill of New Orleans, Louisiana in May 1942 began the construction of a dance hall to be known as "Dreamland." The construction was on property owned by C. J. Dill, situated near the intersection of Metairie Road and Harlem Avenue in Metairie, Louisiana, a suburb of New Orleans. The total cost of this building, when completed, was expected to be about $30,000 and expenditures for materials and labor after June 15 were in excess of $8,000.

The beginning of this construction was never authorized by the War Production Board and constituted a wilful violation of Conservation Order L-41. Furthermore, the construction was not terminated by June 6, 1942, as required by Supplementary Conservation Order L-41-a but continued until about November 17, 1942 in wilful violation of that order.

These violations of Conservation Orders L-41 and L-41-a have hampered and impeded the war effort of the United States by diverting scarce materials to uses unauthorized by the War Production Board. In view of the foregoing, *It is hereby ordered,* That:

§ 1010.250 *Suspension Order S-250.* (a) Neither C. J. Dill nor any other person shall order, purchase, accept delivery of, withdraw from inventory, or in any other manner secure or use construction plant in order to continue or complete construction of the dance hall situated near the intersection of Metairie Road and Harlem Avenue in Metairie, Louisiana.

(b) No application filed by C. J. Dill or any other person for authorization to complete the dance hall mentioned in paragraph (a) hereof shall be granted.

(c) Nothing contained in this order shall be deemed to relieve C. J. Dill from any restriction, prohibition, or provision contained in any other order or regulations or the Director General for Operations, except insofar as the same may be inconsistent with the provisions hereof.

(d) Notwithstanding the provisions of paragraphs (a) and (b) hereof, the Regional Compliance Chief, Dallas Regional Office, War Production Board, may authorize such further construction as may be necessary to protect the aforesaid property from the weather.

(e) This order shall take effect on March 12, 1943.

Issued this 9th day of March 1943.

CURTIS E. CALDER,
Director General for Operations.

[F. R. Doc. 43-3765; Filed, March 9, 1943; 4:55 p. m.]

PART 1010—SUSPENSION ORDERS

[Suspension Order S-253]

CESCO ELECTRIC SUPPLY CO.

Fanny and Max Kelman, doing business as Cesco Electric Supply Company, 478 Alexander Street, Rochester, New York, are engaged in the business of selling copper products at wholesale. Their operations are subject to the provisions of General Preference Order M-9-a. During the period of February 6, through September 17, 1942, this concern persisted in wilfully violating this order by delivering copper wire to fill orders which either bore no preference ratings or preference ratings lower than those required by the amendments of General Preference Order M-9-a. The concern also wilfully violated Limitation Order L-78 by selling fluorescent fixtures constructed for the operation of tubes having a rated wattage in excess of 30 watts each and falsifying their records of such sales.

These violations have hampered and impeded the war effort of the United States by diverting scarce materials to uses not authorized by the War Production Board. In view of the foregoing, *It is hereby ordered,* That:

§ 1010.253 *Suspension Order S-253.* (a) Deliveries of material or equipment to Fanny or Max Kelman, individually, or doing business as Cesco Electric Supply Company, or otherwise, their successors and assigns, shall not be accorded priority over deliveries under any other contract or order, and no preference rating shall be applied, assigned, or extended to such deliveries by any preference rating certificate, preference rating order, general preference order, or any other order or regulation of the Director of Industry Operations or the Director General for Operations, except as specifically authorized by the Director General for Operations.

(b) No allocation shall be made, directly or indirectly, to Fanny or Max Kelman, individually, or doing business as Cesco Electric Supply Company or otherwise, their successors and assigns, of any material the supply or distribution of which is governed by any order of the Director of Industry Operations or the Director General for Operations, except as specifically authorized by the Director General for Operations.

(c) Fanny or Max Kelman, individually, or doing business as Cesco Electric Supply Company, or otherwise, their successors and assigns, shall not sell, transfer or deliver copper products except in

fulfillment of purchase orders bearing preference ratings of AA-2 or higher, except as specifically authorized by the Director General for Operations.

(d) Nothing contained in this order shall be deemed to relieve Fanny or Max Kelman, individually, or doing business as Cesco Electric Supply Company, or otherwise, from any restriction, prohibition, or provision contained in any other order or regulation of the Director of Industry Operations or the Director General for Operations, except in so far as the same may be inconsistent with the provisions hereof.

(e) This order shall take effect on March 12, 1943, and shall expire on September 12, 1943.

Issued this 9th day of March, 1943.

CURTIS E. CALDER,
Director General for Operations.

[F. R. Doc. 43-3766; Filed, March 9, 1943; 4:55 p. m.]

PART 903—DELEGATIONS OF AUTHORITY

[Supplementary Directive 1-O as Amended March 10, 1943]

RATIONING OF FUEL OIL

§ 903.18 *Further delegation of authority to the Office of Price Administration with reference to rationing of fuel oil.* (a) In order to permit the efficient rationing of fuel oil, the authority delegated to the Office of Price Administration in § 903.1 Directive 1, is hereby extended to include the following:

(1) The exercise of rationing control over the sale, transfer, delivery or other disposition of fuel oil by any person to any consumer, in cases in which either such person or such consumer is within the limitation area, and over the use of fuel oil by any person: *Provided,* That such authority shall not include the power;

(i) To limit or restrict the quantity of fuel oil obtainable by the Army, Navy, Marine Corps, or Coast Guard of the United States or by government agencies or other persons to the extent to which they acquire fuel oil for export to and consumption or use in any foreign country; and

(ii) To deny fuel oil to any person for the operation of oil burning equipment (other than equipment furnishing heat or hot water to any building or structure) for the reason that such equipment can be converted to the use of fuel other than fuel oil, except where the denial of fuel oil is recommended by the Office of Petroleum Coordinator for War and approved by the Director General for Operations.

(2) The requiring of the delivery of such coupons, certificates or other evidences as the Office of Price Administration may prescribe, as a condition to the sale, transfer, delivery or other disposition of fuel oil by any person to any other person in cases in which either person is within the limitation area.

(b) The authority of the Office of Price Administration under this supplementary directive shall include the power to regulate or prohibit the sale, transfer, delivery or other disposition of fuel oil to, or the acquisition or use of fuel oil by, any person who has acted in violation of any rationing regulation or order prescribed by the Office of Price Administration.

(c) The Office of Price Administration is authorized, in accordance with the provisions of Executive Order No. 9125, and to the extent that it may deem necessary to the enforcement of the authority delegated in paragraphs (a) and (b) of this supplementary directive:

(1) To require records and reports and to make audits of the facilities of the accounts and inspections of the facilities of any person wherever located, involved directly or indirectly in the sale, transfer, delivery, or other disposition of fuel oil to or from any point in the limitation area; and

(2) To require any person wherever located, who is involved, directly or indirectly, at any stage in the distribution of fuel oil which is ultimately sold, transferred, delivered or otherwise disposed of in the limitation area (whether by such person or by other persons), or which is ultimately used in the limitation area, to comply with any rule, regulation or procedure promulgated or established pursuant to the authority delegated in paragraph (a) of this supplementary directive.

(d) As used in this supplementary directive, the term "fuel oil" means any liquid petroleum product commonly known as fuel oil, including grades Nos. 1, 2, 3, 4, 5 and 6, whether or not blended or rebranded, such as Bunker C, Diesel oil, kerosene, range oil, and gas oil. The term also includes any other liquid petroleum product having the same specifications as the above designated grades and used for the same purposes as such grades.

The term "person" means any individual, partnership, corporation, association, government or governmental agency, and any other organized group or enterprise; the term "consumer" means any person who uses fuel oil for any purpose, including use as a component part of any manufactured article, material or compound; the term "limitation area" means the States of Connecticut, Delaware, Florida (east of the Apalachicola River), Georgia, that part of the State of Idaho including the counties of Ada, Adams, Benewah, Boise, Bonner, Boundary, Canyon, Clearwater, Elmore, Gem, Idaho, Kootenai, Latah, Lewis, Nez Perce, Owyhee, Payette, Shoshone, Valley and Washington, the States of Illinois, Indiana, Iowa, Kansas, Kentucky, Maine, Maryland, Massachusetts, Michigan, Minnesota, Missouri, Nebraska, New Hampshire, New Jersey, New York, North Carolina, North Dakota, Ohio, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Vermont, Virginia, Washington, West Virginia, Wisconsin, and the District of Columbia.

Issued this 10th day of March 1943.

CURTIS E. CALDER,
Director General for Operations.

[F. R. Doc. 43-3776; Filed, March 10, 1943; 11:34 a. m.]

PART 921—ALUMINUM

[Supplementary Order M-1-i as Amended March 10, 1943]

Section 921.11 *Supplementary Order M-1-i* is hereby amended so as to read as follows:

Section 921.11 *Supplementary Order M-1-i.*[1]—(a) *Definitions.* For the purposes of this order:

(1) "Aluminum" means any material the principal ingredient of which by either weight or volume is metallic aluminum, in ingot or similar raw form or in the form of finished or semi-finished parts, assemblies or products of any kind; but not including any material in the form of aluminum scrap as defined herein (which is controlled by Supplementary Order M-1-d), or aluminum pigment or aluminum paint (which are defined in and controlled by Supplementary Order M-1-g).

(2) "Aluminum scrap" means all materials or objects which are the waste or by-product of industrial fabrication, or which have been discarded on account of obsolescence, failure or other reason, the principal ingredient of which by either weight or volume is metallic aluminum; and shall include all types and grades of aluminum residues, such as drosses, skimmings, fines, grindings, sawings and buffings, provided that the recoverable metallic aluminum content, as determined by the fire assay, hydrogen evolution or other method of comparable efficiency, constitutes 15% or more by weight of such residues.

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

(4) "Director" means the Director General for Operations of the War Production Board.

(5) "Producer" means the Aluminum Company of America, the Reynolds Metals Company, the Olin Corporation, and any other person who may be so designated by the Director.

(6) "Approved smelter" means any person whose name appears on Schedule A attached to Supplementary Order M-1-d dealing with aluminum scrap.

(7) "Fabricator" means any person who manufactures basic aluminum products, such as, but not limited to, sheet, plate, wire, rod, bar, rolled shapes, extruded shapes, tubing, tube blooms, redraw tubing, pipe, rivets, forgings, castings, impact extrusions, foil or powder.

(8) "Use aluminum in manufacture" means to melt, roll, forge, cast, extrude,

[1] The reporting provisions of this order have been approved by the Bureau of the Budget in accordance with the Federal Reports Act of 1942.

draw, turn, spin, fabricate or process in any other way, or assemble or incorporate in assemblies, or to consume or otherwise use in the course of manufacture, any aluminum; but does not include the installation of a finished product or repair part for the ultimate consumer.

(9) "Low grade aluminum" means aluminum which contains copper in excess of 4% by weight, and either iron or zinc in excess of 1% by weight.

(10) "Implements of war" means combat end-products, complete for tactical operations (including, but not limited to, aircraft, ammunition, armament and weapons, ships, tanks, and vehicles), when prescribed for field or combat use by the Army or Navy of the United States or when prescribed for field or combat use by any army or navy of a foreign country; also parts, assemblies and materials to be physically incorporated in any of the foregoing items. This term does not include facilities or equipment used to manufacture the foregoing items.

(b) *Contamination.* No person shall contaminate aluminum with any other metal or material, except that a producer or approved smelter may mix aluminum with other metals in the production of aluminum alloys, or except that any person may mix aluminum with other metals in the production of other alloys subject to the provisions of paragraph (c) hereof. See also the provisions of Supplementary Order M-1-d with respect to aluminum scrap.

(c) *Restrictions on use of aluminum.* (1) Except as specifically authorized by the Director on Form PD-26, or as otherwise specifically authorized by the Director after March 10, 1943, (i) no person shall use any aluminum after March 31, 1943, in the form of controlled material as defined in CMP Regulation No. 1 or in any later stage of fabrication, in the manufacture of any kind of articles or part whatsoever, unless such person was using aluminum in the manufacture of all such articles or parts during the last calendar quarter of 1942 and such use was authorized by the Director, and (ii) no person shall use more aluminum in the manufacture of any unit or part than the minimum amount of aluminum used by him in making each such unit or part of the same size in the last calendar quarter of 1942. Allotments, authorized controlled materials orders and authorized production schedules, under any CMP Regulation, are not specific authorizations of the Director to use aluminum in manufacture within the meaning of this paragraph (c) (1).

(2) Except as specifically authorized by the Director on Form PD-26, or as otherwise specifically authorized by the Director after March 10, 1943, no person shall use any aluminum after March 31, 1943, in the manufacture of any article or part for decorative or ornamental purposes or where the use of any less scarce material [2] as a substitute for aluminum is practicable; and no person shall use in manufacture more aluminum or aluminum of a better grade than is necessary for the proper operation of any article or part. Allotments, authorized controlled materials orders and authorized production schedules are not specific authorizations of the Director to use aluminum in manufacture within the meaning of this paragraph (c) (2).

(3) Except as specifically authorized by the Director on Form PD-26, or as otherwise specifically authorized by the Director after March 10, 1943, (but allotments, authorized controlled materials orders or authorized production schedules under any CMP Regulations shall not constitute such authorization) no person shall use any aluminum [3] after March 31, 1943, in the manufacture of any article or of any part thereof except the following, and then only subject to the restrictions of paragraphs (c) (1) and (c) (2) hereof:

(i) Implements of war (as defined above) which are being produced for the Army or Navy of the United States, the United States Maritime Commission or War Shipping Administration, where the use of aluminum in the grade and to the extent employed is required by the latest issue of specifications (including performance specifications) of the respective government agencies applicable to the contract; or which are being produced for any foreign country pursuant to the Act of March 11, 1941, "An Act to Promote the Defense of the United States" (Lease-Lend Act) provided that the use of aluminum in the grade and to the extent employed would be required by the specifications applicable to similar implements of war of the appropriate United States governmental agency.

(ii) Aircraft, in addition to those defined herein as implements of war.

(iii) Alloys (other than aluminum as defined herein) made with aluminum, provided that the delivery of the aluminum used was authorized by or the aluminum used was reported on Form CMP-13. The aluminum content of any alloy produced must not exceed 15% thereof by weight.

(iv) Aluminizing or calorizing.

(v) Anodizing equipment, for electrical conducting parts coming into contact with the solution, only.

(vi) Carbometer wire.

(vii) Cathodes for the electrolytic refining of zinc.

(viii) Cauls for use in the manufacture of plywood for military purposes.

(ix) Chemical processing equipment for use in manufacturing plants, provided that chemical action makes the use of other material impracticable.

(x) Closures for parenteral solutions and blood.

(xi) Diesel engines, the following parts, only, out of high-grade aluminum: Rotors for centrifugal type superchargers.

(xii) Fixed electrolytic and paper condensers, and mica condensers.

(xiii) Flame arrestors, tube bank only.

(xiv) For export, if and only if the aluminum is to be exported in one of the forms and shapes described as a controlled material in CMP Regulation No. 1.

(xv) Orthopedic equipment, provided that lightness is necessary for the proper operation of the equipment. This does not include arch supports.

(xvi) Pistons, the following types, only, out of high-grade aluminum: For aircraft engines, tank engines and high performance marine gasoline engines, and for Diesel engines where the piston diameter is 7½ inches and over.

(xvii) Repair and maintenance parts for mechanical or electrical equipment used domestically or in industry, provided that the manufacturer thereof uses from January 23, 1942 on, no more aluminum than the amount of defective aluminum parts of such equipment he has disposed of or caused his customers to dispose of since January 23, 1942, in accordance with the provisions of Supplementary Order M-1-d.

(xviii) Rotors for electric motors.

(xix) Scientific research and development, provided that aluminum is required pursuant to contracts issued by the Office of Scientific Research and Development, the National Advisory Committee for Aeronautics, or the Army or Navy of the United States, and that no more than 300 pounds of aluminum is used for any one contract in any one month.

(xx) Thermit reaction, provided that the delivery of the aluminum used was authorized by or the aluminum used was reported on Form CMP-13. For use in the manufacture of thermit powders and ferroalloys, only.

(xxi) Wire for metallizing and rod for welding.

(xxii) X-ray filters.

(4) Except as specifically authorized by the Director on Form PD-26, or as otherwise specifically authorized by the Director after March 10, 1943, (but allotments, authorized controlled materials orders or authorized production schedules under any CMP Regulation shall not constitute such authorization), no person shall use any aluminum,[3] except low-grade aluminum,[3] after March 31, 1943, in the manufacture of the following articles or of any parts thereof even though they are parts of articles listed in paragraph (c) (3), and no person shall use any low-grade aluminum [3] after March 31, 1943, in the manufacture of any other articles or parts except those listed in paragraph (c) (3) hereof, in any case subject to the restrictions of paragraphs (c) (1) and (c) (2) hereof:

(i) Anhydrous aluminum chloride provided that the delivery of the aluminum used was authorized by or the aluminum used was reported on Form CMP-13.

(ii) Connecting rods for one or two cylinder air-cooled gasoline engines only.

(iii) Diesel engines, the following parts only: rotors, housings and end plates of root-type blowers and diffuser rings for centrifugal type super-chargers.

(iv) Hydraulic brake pistons.

(v) Match plates, patterns, core boxes, core dryers and snap flasks, provided, that their use is essential to the fulfill-

[2] The Conservation Division of the War Production Board issues, periodically, a publication showing the relative scarcity of materials, entitled "Materials Substitutions and Supply".

[3] Under Supplementary Order M-1-d, aluminum scrap may not be used for any of the purposes listed unless such use is specifically authorized by the Director.

ment of quantity production of authorized controlled materials orders (as defined in CMP Regulation No. 1) or of other quantity production orders bearing priority rating AA-2X or higher. However, notwithstanding the provisions of Supplementary Order M-1-d, a manufacturer may use aluminum to make new pattern equipment: *Provided*, That the new equipment will be used to fulfil any quantity production orders, and provided that he supplies the aluminum in the form of defective or obsolete equipment to make the new equipment.

(vi) Pistons, for use in Diesel engines, where the piston diameter is under 7½ inches, one and two cylinder air-cooled gasoline engines, motorcycle engines, engines for trucks of 1½ ton capacity or over, engines for heavy duty tractors and engines in portable fire fighting equipment.

(vii) Steel deoxidizer: *Provided*, That the delivery of the aluminum used was authorized by or the aluminum used was reported on Form CMP-13. The total amount of aluminum[3] used by any person for deoxidizing steel during any month may not average more than 0.6 pound of aluminum per ton of carbon steel ingot (except for cartridge cases and cartridge boxes), and 2.0 pounds of aluminum per ton of alloy steel ingot, produced by him during such month. The total amount of aluminum[3] used by any person for deoxidizing steel for plate, sheet and strip for cartridge cases and cartridge boxes may not exceed 4.0 pounds of aluminum in each ton of such steel produced by him. The total amount of aluminum[3] used by any person for deoxidizing steel for steel castings during any month may not average more than 2.5 pounds of aluminum per ton of metal charged into the furnace by him during such month.

(viii) Tools, portable electric and pneumatic;

(*a*) In pneumatic and high cycle electric tools, except grinders: (1) net weight—eight pounds or under—any parts; (2) net weight over eight pounds and up to and including twenty-three pounds—motor housings and gear housings only; (3) net weight over twenty-three pounds—motor housings only.

(*b*) In universal electric drills, screw drivers, nut runners and tappers; (1) net weight ten pounds or under—any parts; (2) net weight over ten pounds and up to and including twenty-three pounds—motor housings and gear housings only; (3) net weight over twenty-three pounds—motor housings only.

Net weight shall be the net weight specified in each producer's latest catalogue issued prior to April 18, 1942.

(*c*) In all other universal electric tools and in pneumatic and high cycle electric grinders—any parts.

(*d*) In handles cast integrally with motor housings.

(5) *Repair*. The restrictions of this order (other than those against the use of aluminum in manufacture where the use of less scarce materials as a substitute is impracticable) shall not apply to the use of aluminum in the manufacture of repair parts to make a specific repair of a used article or to the use of aluminum in repairing a used article, if the manufacturer of the parts or the person making the repair does not use aluminum weighing in the aggregate more than two pounds and any manufacturing, processing, assembling or finishing done by him is for the purpose of making the specific repair; nor shall the restrictions of this order (other than those against the use of aluminum in manufacture where the use of less scarce materials as a substitute is impracticable) apply to the use of aluminum in the manufacture of repair parts to make a specific repair of a used article or to the use of aluminum in repairing a used article: *Provided*, That the manufacturer of the parts or the person making the repair does not use aluminum weighing in the aggregate more than one pound in excess of the aluminum scrap derived from the article being repaired, that all such scrap is disposed of in compliance with the provisions of Supplementary Order M-1-d, and that any manufacturing, processing, assembling or finishing done by him is for the purpose of making the specific repair.

(d) *Requests for authorization to use aluminum*. Any person who, after March 10, 1943, seeks to obtain the specific authorization of the Director to use aluminum in manufacture for a purpose not permitted by paragraph (c) of this order, should do so by applying by letter to the Aluminum & Magnesium Division, War Production Board, Washington, D. C., Ref.: M-1-i, which letter should be filed in duplicate and contain substantially the following information:

(1) Weight, form and alloy of aluminum for which authorization to use is requested.

(2) The number of months the quantity of aluminum requested will cover the estimated requirements of the manufacturer.

(3) The part to be fabricated or other use to be made of the aluminum requested.

(4) The product into which such part will be incorporated, and end use of the product.

(5) The reasons, in detail, why material other than aluminum or less aluminum per unit was used in the last calendar quarter of 1942, if such was the case; and why an alternate material or a lower grade of aluminum cannot be used, even though aluminum or aluminum of the particular grade is specified.

(6) If previous requests for this use have been authorized or denied, give reference number on authorization or denial.

(7) If a CMP allotment has been issued, state allotment number and the weight of aluminum allotted.

(e) *Restrictions on deliveries*. (1) No person shall deliver any aluminum if he knows or has reason to believe that such aluminum is to be used in violation of the terms of this order. A certification in general terms that the recipient of aluminum is entitled to receive delivery of or use aluminum under applicable regulations and orders of the War Production Board, does not constitute evidence on which a person making delivery may rely if he has knowledge or reason to believe that the person receiving the aluminum intends to use it in violation of this order.

(2) Unless such delivery is made pursuant to a specific direction of the Director of the Aluminum and Magnesium Division, no person shall make delivery after March 31, 1943, of aluminum produced by him in a form or shape constituting a controlled material (as defined in CMP Regulation No. 1), and no person shall accept delivery thereof after such date, if such aluminum is to be processed by the person accepting delivery and sold to his customers in another form and shape constituting a controlled material as thus defined.

(f) *Reports*. Any person who has used aluminum in excess of 1,000 pounds in any calendar month, in the manufacture of aircraft, aircraft parts, or equipment, or in the manufacture of any item incorporated into or carried on an aircraft as it flies, exclusive of guns, ammunition, bombs, and pyrotechnics, shall file a report for said calendar month on or before the fifteenth day of the month following, on Form PD-40A Aircraft, or such other form as may be prescribed for this purpose by the Director. All other persons shall file such inventory and other reports as may be prescribed from time to time by the Director.

(g) *Tolling*. Except as the Director may specifically authorize on Form PD-114 or otherwise, no aluminum shall be delivered or received for melting under any toll, repurchase or similar arrangement.

(h) *Operations of same person in different capacities*. Any person who, in the use of aluminum in manufacture, operates in more than one capacity (for example, both as a producer and fabricator) shall, in each such capacity, be subject to the applicable obligations and restrictions imposed by this order. The initial putting into fabrication or other use of raw aluminum by a person who produced the same shall be deemed a delivery thereof hereunder.

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

(j) *Applicability of regulations*. This order and all transactions affected thereby are subject to all applicable regulations of the War Production Board, as amended from time to time.

Issued this 10th day of March 1943.

CURTIS E. CALDER,
Director General for Operations.

[F. R. Doc. 43-3777; Filed, March 10, 1943; 11:34 a. m.]

PART 1223—STANDARDIZATION AND SIMPLIFICATION OF PAPER

[Schedule X to Limitation Order L-120, as Amended March 10, 1943]

HOUSEHOLD WAX PAPER ROLLS IN CUTTER BOXES

§ 1223.11 *Schedule X to Limitation Order L-120*—(a) *Standard ream count.* Basis weights for wax paper used in household rolls for enclosure in cutter boxes shall be calculated by reference to a standard ream of 500 sheets 24" x 36", with a tolerance of 7½%, after waxing, over or under the specified weight, instead of by reference to the ream of 480 sheets 24" x 36" heretofore used.

(b) *Restrictions on basis weight, width and length.* Except as provided in paragraph (f) of this schedule, no person shall manufacture waxed paper household rolls for enclosure in cutter boxes:

(1) Out of paper of any basis weight except 18# and/or 21#, after waxing, calculated according to the provisions of paragraph (a) of this schedule;

(2) In any width greater than 12 inches, subject to a tolerance of 5%;

(3) In any length less than 125 feet;

(4) In more than two different lengths.

Each manufacturer shall immediately select the two particular lengths (neither less than 125 feet) in which he proposes to manufacture such rolls, shall furnish such information concerning his selection as may be requested from time to time, shall keep records and samples of his selection readily available for inspection by representatives of the War Production Board, and hereafter shall not without specific authorization by the Director General for Operations, manufacture such rolls in any other lengths. Specific authorization to change the original selection may be applied for by letter, in triplicate, describing the lengths originally selected, the proposed new length or lengths, and the reason why the change is necessary.

(c) *Elimination of metal edge.* Except as provided in paragraph (f) of this schedule, no manufacturer of cutter boxes for wax paper household rolls and no person who puts up household rolls in cutter boxes shall affix any metal cutting edge to or upon any such cutter box.

(d) *Restrictions on weight of cores, size and type of cutter boxes, and number of cutter boxes per shipping case.* (1) Except as provided in paragraph (f) of this schedule, no manufacturer shall wind waxed paper household rolls for enclosure in cutter boxes on cores or tubes which in weight exceed 25 lbs. per 1000 rolls, or package any such rolls in cutter boxes made in violation of the provisions of Table III of Schedule IV to Limitation Order L-239. For convenience, a copy of this table is included, as follows:

TABLE III—WAXED PAPER CUTTER BOXES

(a) No person shall manufacture any cutter boxes for packaging rolls of waxed paper excepting in accordance with the following maximum specifications:

(1) Box dimensions: 2$^{11}/_{16}$" x 2$^{11}/_{16}$" x 12¾".

(2) Quality of paperboard, no higher than bleached manila lined news, basis 70 sheets per 50 lb. bundle.

(2) When packing such rolls for shipment each manufacturer shall pack the same in multiples of a dozen, with a minimum of 36 per shipping case, except that cutter boxes containing rolls of 200 feet or more in length may be packed a minimum of 24 per shipping case.

(e) *Prohibition of new designs and brands.* No manufacturer or distributor of waxed paper household rolls in cutter boxes shall use on or in connection with the cutter boxes for such rolls any trade design or brand the original plates for which were not in existence on or before February 20, 1943.

(f) *Temporary exception for existing inventories.* Until April 21, 1943, but not thereafter, any person may notwithstanding the provisions of paragraphs (b), (c) and (d) of this schedule, manufacture waxed paper household rolls for enclosure in cutter boxes out of paper of any basis weight or in any width or lengths, or wind the same on any weight cores, or package the same in any boxes or any number per shipping case, or affix metal cutting edge to or upon cutter boxes, necessary to utilize such person's inventories of paper, cores, metal cutting edges, boxes or shipping cases on hand the 20th day of February, 1943.

Issued this 10th day of March 1943.

CURTIS E. CALDER,
Director General for Operations.

[F. R. Doc. 43-3779; Filed, March 10, 1943; 11:34 a. m.]

PART 3170—PRECISION MEASURING INSTRUMENTS AND TESTING MACHINES

[General Preference Order E-9]

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

§ 3170.1 *General Preference Order E-9*—(a) *Definitions.* For the purpose of this order:

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

(2) "Producer" means any person engaged in the manufacture of precision measuring instruments and testing machines.

(3) "Precision measuring instruments and testing machines" mean any precision device, whether power driven or hand operated, of the types listed on Schedule A attached hereto having a retail sales price of $200 or more, excluding automotive maintenance equipment and precision devices designed specifically for laboratory use.

(b) *Restrictions on sales and purchases.* On and after March 10, 1943, no person shall sell, transfer, deliver or accept delivery of any precision measuring instrument or testing machine unless there has been assigned to the purchase thereof a preference rating of A-1-a or higher by a preference rating certificate PD-1A, PD-3, PD-3A, a preference rating certificate in the PD-408 series, a preference rating order No. P-19-h, or by a rerating direction or certificate PD-4X or PD-4Y. From and after March 10, 1943 every producer shall require any person placing a purchase order for a precision measuring instrument or testing machine to furnish to the producer a copy, reproduced in accordance with Priorities Regulation No. 5, of the preference rating certificate PD-1A, PD-3, PD-3A, PD-408, the preference rating order P-19-h or the rerating direction or certificate PD-4X or PD-4Y.

(c) *Repair parts.* Nothing in this order shall be deemed to prevent the sale and delivery of any part manufactured for use in the repair or maintenance of precision measuring instruments or testing machines. Purchase and delivery of such repair parts shall be in accordance with current regulations and orders of the War Production Board.

(d) *Schedules to be filed.* (1) The Director General for Operations may from time to time require any producer to notify the War Production Board of all unfilled orders for any type of precision measuring instrument or testing machine, together with such producer's proposed schedule for delivery thereof. Thereafter, until otherwise directed by the Director General for Operations, such producer shall immediately notify the War Production Board of each new order, together with his proposed schedule for delivery thereof, for any precision measuring instrument or testing machine of the same type as any concerning which notification has been previously required. Any notification required by this paragraph shall be filed on Form PD-669 in accordance with the instructions attached thereto.

(2) Until otherwise directed by the Director General for Operations, every producer who shall have been required to file any notification of unfilled orders and proposed schedule of delivery of precision measuring instruments or testing machines pursuant to paragraph (d) (1) hereof shall also file on Form PD-670 notification of shipment of any such precision measuring instruments or testing machine by such producer and notification of any change in any order previously reported immediately following such shipment or immediately following change in any such order by such producer as the case may be.

(e) *Postponement of purchase orders.* Unless the Director General for Operations specifically orders otherwise, no higher preference rating shall operate to postpone or in any way affect any delivery of any precision measuring instrument or testing machine under a purchase order already scheduled for delivery where such delivery is to be made within 60 days of receipt of such higher preference rating.

(f) *Specific modifications of schedules.* Notwithstanding any other provisions of

this order, the Director General for Operations at any time may direct or change the schedule for deliveries, allocate any order to any other producer, or direct the delivery of any precision measuring instruments or testing machine to any other person in accordance with prices and terms regularly established for sales by the supplying manufacturer to such a purchaser.

(g) *Applicability of regulations.* All transactions affected by this order are subject to applicable provisions of the regulations of the War Production Board, as amended from time to time except to the extent that any provisions hereof may be inconsistent therewith, in which case the provisions of this order shall govern.

(h) *General Preference Orders E-1-b and E-5 superseded.* This order supersedes General Preference Orders E-1-b and E-5, as to precision measuring instruments and testing machines.

(i) *Records.* All persons affected by this order shall keep and preserve for not less than two (2) years accurate and complete records concerning inventories, purchases, production and sale.

(j) *Audit and inspection.* All records required to be kept by this order shall upon request, be submitted to audit and inspection by duly authorized representatives of the War Production Board.

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

(l) *Appeal.* Any appeal from the provisions of this order shall be made by filing a letter in triplicate referring to the particular provisions appealed from and stating fully the grounds of the appeal.

(m) *Communications.* All communications concerning this order, except where specific reference is made herein to the contrary, shall be addressed to Industrial Specialties Division, War Production Board, Washington, D. C., Ref: E-9.

Issued this 10th day of March 1943.

CURTIS E. CALDER,
Director General for Operations.

SCHEDULE A TO GENERAL PREFERENCE ORDER E-9

1. Balancing Machines
2. Bench Centers
3. Comparators
4. Dividing Machines
5. Gaging Machines
6. Hardness Testers
7. Light Wave Measuring Instruments and Devices
8. Measuring Machines
9. Physical Testing Machines
10. Super Micrometers
11. Surface Measuring Instruments
12. Toolmakers Microscopes

[F. R. Doc. 43-3780; Filed, March 10, 1943; 11:34 a. m.]

PART 3194—RECTIFIER TUBES

[General Limitation Order L-264]

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

§ 3194.1 *General Limitation Order L-264*—(a) *Definitions.* For the purposes of this order:

(1) "Rectifier tube" means any argon-filled, hermetically sealed bulb using a hot cathode, and designed to transform alternating into direct current, but limited to tungar, rectigon and similar types.

(2) "Manufacturer" means any person engaged in the business of producing or assembling any rectifier tube or part therefor.

(3) "Military exemption order" means a purchase order, contract or subcontract for rectifier tubes, or parts for such tubes (whether or not physically incorporated into rectifier tubes) to be purchased by or for the account of the Army or Navy of the United States, the United States Maritime Commission, the War Shipping Administration or the Armed Forces of any country eligible for Lend-Lease assistance pursuant to the Act of March 11, 1941, entitled "An Act to Promote the Defense of the United States" (Lend-Lease Act).

(b) *General restrictions.* (1) On and after March 10, 1943 no manufacturer shall produce any bases for rectifier tubes containing any metal, except

(i) Iron and steel;

(ii) Copper, copper base alloys and zinc in protective coatings;

(iii) Copper or copper base alloys in fulfillment of military exemption orders;

(iv) Brass in eyelets or pins; or

(v) Pursuant to specific authorization of the Director General for Operations granted on Form PD-556 pursuant to an application filed on said Form.

(2) On or before the fifteenth day of March and on or before the fifteenth day of each third succeeding calendar month thereafter, each manufacturer shall file with the Director General for Operations a statement in writing which shall include:

(i) Such manufacturer's proposed production schedules for rectifier tubes so far as then planned, but in any event for not less than the three calendar months following the filing of the report; and

(ii) His proposed delivery schedules of rectifier tubes so far as then planned, but in any event for not less than the three calendar months following such filing. The Director General for Operations shall notify manufacturers of his approval or disapproval of the production and delivery schedules for the calendar quarter or more covered in the report. The Director General for Operations may, at any time, change any schedules; direct the cancellation of any order shown on any schedule; prescribe any other schedule for production or deliveries for any period, regardless of whether a schedule for such period, or any part thereof, has been reported by the manufacturer or theretofore approved by the Director General for Operations; allocate any order listed on the report to any other manufacturer; or direct the delivery of any rectifier tubes so listed to any other person, at the established price and terms. No manufacturer shall produce or deliver any rectifier tubes except in accordance with schedules approved or prescribed by the Director General for Operations as above provided; and no manufacturer shall alter any such approved or prescribed production or delivery schedules unless authorized or directed to do so by the Director General for Operations.

(iii) If the schedule for production or deliveries approved under the provisions of this order do not correspond to the authorized production schedule approved for the same quarter under the Controlled Materials Plan (on Form CMP-4B, or any other designated form) then the schedule approved under this order shall constitute the authorized production schedule of the manufacturer.

(c) *Applicability of other orders.* In so far as any other order heretofore or hereafter issued by the Director of Priorities, the Director of Industry Operations or the Director General for Operations limits the use of any material in the production of rectifier tubes to a greater extent than the limits imposed by this order, the restrictions in such other order shall govern unless otherwise specified therein.

(d) *Applicability of regulations.* This order and all transactions affected thereby are subject to all applicable provisions of the regulations of the War Production Board, as amended from time to time.

(e) *Avoidance of excessive inventories.* No manufacturer shall accumulate for use in the manufacture of rectifier tubes or parts therefor, including inventories of raw materials, semi-processed materials or finished parts in quantities in excess of the minimum amount necessary to maintain production as permitted by this order.

(f) *Records.* All persons affected by this order shall keep and preserve, for not less than two years, accurate and complete records concerning inventories, production and sales.

(g) *Audit and inspection.* All reports required to be kept by this order shall, upon request, be submitted to audit and inspection by duly authorized representatives of the War Production Board.

(h) *Reports.* All persons affected by this order shall execute and file with the War Production Board such reports and questionnaires as said Board shall from time to time require.

(i) *Appeal.* Any appeal from the provisions of this order shall be made by filing a letter in triplicate, referring to the particular provision appealed from and stating fully the grounds of the appeal.

(j) *Violations.* Any person who wilfully violates any provision of this order, or who in connection with this order, wilfully conceals a material fact or fur-

nishes false information to any department or agency of the United States, is guilty of a crime, and upon conviction may be punished by fine or imprisonment. In addition, any such person may be prohibited from making or obtaining further deliveries of, or from processing or using, material under priority control, and may be deprived of priorities assistance.

(k) *Communications.* All reports required to be filed hereunder, and all communications concerning this order shall, unless otherwise directed, be addressed to the War Production Board, Consumers Durable Goods Division, Washington, D. C., Ref: L-264.

Issued this 10th day of March 1943.

CURTIS E. CALDER,
Director General for Operations.

[F. R. Doc. 43-3778; Filed, March 10, 1943; 11:34 a. m.]

Chapter XI—Office of Price Administration

PART 1340—FUEL

[MPR 189,[1] as Amended March 9, 1943]

BITUMINOUS COAL SOLD FOR DIRECT USE AS BUNKER FUEL

Section 1340.313 (a) (6) is amended so that Revised Maximum Price Regulation No. 189 shall now read as follows:

Maximum prices for bituminous coal used for bunkering vessels at points on the Great Lakes and their connecting or tributary waters have heretofore been established by Maximum Price Regulation No. 120, where such coal was delivered from a mine or preparation plant, or by Revised Maximum Price Regulation No. 122, where delivery was made from other facilities.

In the judgment of the Price Administrator the supplying of bituminous coal for use as bunker fuel, whether delivery is made from a mine or preparation plant or other facility, presents, under existing conditions, a specialized problem from the standpoint of coal marketing and requires for its proper regulation a separate Maximum Price Regulation.

At the request of the Price Administrator the Bituminous Coal Division, United States Department of Interior, has cooperated with the Price Administrator in the formulation of the maximum prices established by this regulation in accordance with the arrangement effectuated by the letters, dated March 9 and March 13, 1942, exchanged between the Price Administrator and the Secretary of the Interior. So far as practicable, representative members of the industry which will be affected by this regulation have been consulted and their advice obtained.

In the judgment of the Price Administrator the maximum prices established by this regulation are and will be generally fair and equitable and will effectuate the purposes of the Emergency Price Control Act of 1942. A statement of the considerations[2] involved in the issuance of this regulation has been issued simultaneously herewith and filed with the Division of the Federal Register.

[1] 7 F.R. 5831.

[2] Statements of the considerations are also issued simultaneously with the issuance of amendments. Copies may be obtained from the Office of Price Administration.

Therefore, under the authority vested in the Price Administrator by the Emergency Price Control Act of 1942, and in accordance with Procedural Regulation No. 1,[3] issued by the Office of Price Administration, Maximum Price Regulation No. 189 is hereby issued.

Sec.
1340.301 Maximum prices for bituminous coal sold for direct use as bunker fuel.
1340.302 Less than maximum prices.
1340.303 Adjustable pricing.
1340.304 Evasion.
1340.305 Records and reports.
1340.306 Enforcement.
1340.307 Petitions for amendment and applications for adjustment.
1340.308 Definitions.
1340.309 Applicability of other regulations.
1340.310 Maximum price instructions.
1340.311 Federal and State taxes.
1340.312 Posting of maximum prices, sales slips and receipts.
1340.313 Appendix A: Maximum prices for bituminous coal for use as bunker fuel.
1340.314 Effective date.
1340.314a Effective dates of amendments.

AUTHORITY: §§ 1340.301 to 1340.314, inclusive, issued under Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871.

§ 1340.301 *Maximum prices for bituminous coal sold for direct use as bunker fuel.* On and after August 1, 1942, regardless of any contract, agreement, lease, or other obligation, no supplier of bunker fuel shall sell or dispose of bituminous coal in any quantity, for direct use as bunker fuel at points on the Great Lakes or their connecting or tributary waters or at tidewater at prices higher than the maximum prices set forth in Appendix A, incorporated herein as § 1340.313; and no person shall, in the course of trade or business, buy or receive bituminous coal so sold or disposed of, at prices higher than the maximum prices set forth in Appendix A hereof, incorporated herein as § 1340.313; and no person shall agree, offer, solicit or attempt to do any of the foregoing: *Provided,* That a supplier of bunker fuel is hereby permitted to receive not more than the maximum prices set forth in Appendix A, incorporated herein as § 1340.313, as to bituminous coal delivered for direct use as bunker fuel on and after May 18, 1942; and any person to whom bunker fuel was so delivered on and after May 18, 1942 may pay such prices.

[NOTE: Supplementary Order No. 7 (7 F.R. 5176) provides that the prohibition contained in any price regulation against buying or receiving any commodity or service at a price higher than the maximum price permitted by such regulation shall not apply to any war procurement agency, or any government whose defense is vital to the defense of the United States.]

§ 1340.302 *Less than maximum prices.* Lower prices than those set forth in Appendix A (§ 1340.313) may be charged, demanded, paid or offered: *Provided,* That where the supplier of bunker fuel is subject to the jurisdiction of the Bituminous Coal Division and where the effective minimum price now or hereafter established by the Bituminous Coal Division for any particular shipment of bunker fuel by such supplier is higher than the maximum price provided in this Maximum Price Regulation No. 189 for such a shipment, the particular shipment may be made at not more than the applicable minimum price.

[3] Revised: 7 F.R. 8961.

§ 1340.303 *Adjustable pricing.* No person subject to the provisions of this Maximum Price Regulation No. 189 shall enter into any agreement permitting the adjustment of the prices of bituminous coal provided by this Maximum Price Regulation No. 189 to prices which may be higher than such maximum prices, except that any person may offer or agree to adjust or fix prices to, or at prices not in excess of, the maximum prices in effect at the time of delivery. In an appropriate situation, where a petition for amendment or for adjustment or exception requires extended consideration, the Administrator may, upon application, grant permission to agree to adjust prices upon deliveries made during the pendency of the petition in accordance with the disposition of the petition.

§ 1340.304 *Evasion.* The price limitations set forth in this Maximum Price Regulation No. 189 shall not be evaded, whether by direct or indirect methods, in connection with any offer, solicitation, agreement, sale, delivery, purchase or receipt of, or relating to, bituminous coal for direct use as bunker fuel for vessels on the Great Lakes or their connecting or tributary waters or at tidewater, as defined herein, alone or in conjunction with bituminous coal used for other purposes or with any other commodity, or by way of commission, service, transportation or other charge, or discount, premium or other privilege, or by tying-agreement or other trade understanding or otherwise.

§ 1340.305 *Records and reports.* (a) Every supplier of bunker fuel shall keep for inspection by the Office of Price Administration for a period of not less than two years complete and accurate records of each such sale and purchase of bunker fuel made by him on and after May 18, 1942, showing the date thereof; the price received by him for the bituminous coal sold as bunker fuel; and the price, if any, paid by him for such coal; the name and address of the purchaser; the name and address of the pier or other facility from which delivery was made; the name, flag and gross tonnage of the vessel bunkered; the method of transportation or handling employed in transferring the fuel from land transportation or storage facilities to vessel bunkers; the quantity delivered; and where known, the names and mine index numbers (Bituminous Coal Division designations) of the mines at which the coal sold for bunker fuel originated, and the kind, size, quality, brand or trade name.

(b) Not later than August 25, 1942, except where additional time may be granted by the Office of Price Administration in individual cases, every supplier of bunker fuel at points at tidewater shall file with the Bituminous Coal Division of the United States Department of the Interior, at 734 15th Street NW., Washington, D. C., a statement setting forth:

(1) All prices charged by such person between January 1 and January 15, 1942, inclusive, for bituminous coal sold for direct use as bunker fuel at each point at

which the coal was sold and for each size, kind and quality of coal for each class of purchaser;

(2) All price circulars, lists or schedules issued by such person on or before January 15, 1942, with respect to bunker fuel, and in effect during any portion of the period January 1-15, 1942, inclusive;

(3) The rate of interest, if any, charged on delinquent accounts or on any note, trade acceptance or other evidence of indebtedness accepted in payment of an account during the period January 1-15, 1942, inclusive;

(4) The charges, if any, made for any special services during the period January 1-15, 1942, inclusive, together with a description of the special service rendered; and

(5) The cash and quantity discounts and other allowances (except freight rate absorptions) made or available to purchasers of bunker fuel during the period January 1-15, 1942, inclusive.

(c) Not later than August 25, 1942, except where additional time may be granted by the Office of Price Administration in individual cases, every supplier of bunker fuel at points on the Great Lakes and their connecting or tributary waters shall file with the Bituminous Coal Division of the United States Department of the Interior, at 734 15th Street NW., Washington, D. C., a statement setting forth:

(1) All prices charged by such person between April 15 and April 30, 1942, inclusive, for bituminous coal sold for direct use as bunker fuel at each point at which the coal was sold and for each size, kind and quality of coal for each class of purchaser;

(2) All price circulars, lists or schedules issued by such person on or before April 30, 1942, with respect to bunker fuel, and in effect during any portion of the period April 15-30, 1942, inclusive;

(3) The rate of interest, if any, charged on delinquent accounts or on any note, trade acceptance or other evidence of indebtedness accepted in payment of an account during the period April 15-30, 1942, inclusive;

(4) The charges, if any, made for any special services during the period April 15-30, 1942, inclusive, together with a description of the special service rendered; and

(5) The cash and quantity discounts and other allowances (except freight rate absorptions) made or available to purchasers of bunker fuel during the period April 15-30, 1942, inclusive.

(d) Persons who are suppliers of bunker fuel shall submit such other reports and keep such other records as the Office of Price Administration may from time to time require.

§ 1340.306 *Enforcement.* (a) Persons violating any provisions of this Maximum Price Regulation No. 189 are subject to the criminal penalties, civil enforcement actions, and suits for treble damages provided by the Emergency Price Control Act of 1942.

(b) Persons who have evidence of any violation of this Maximum Price Regulation No. 189 or any price schedule, regulation or order issued by the Office of Price Administration or of any acts or practices which constitute such a violation are urged to communicate with the nearest district, state, field or regional office of the Office of Price Administration or its principal office in Washington, D. C., or with the nearest statistical bureau of the Bituminous Coal Division, United States Department of the Interior, or its principal office in Washington, D. C.

§ 1340.307 *Petitions for amendment and applications for adjustment.* (a) The Office of Price Administration may adjust any maximum price established under this regulation in the following cases:

(1) In the case of any supplier of bunker fuel who shows:

(i) That such maximum price causes him substantial hardship and is abnormally low in relation to the maximum prices established for competitive suppliers of bunker fuel; and

(ii) That establishing for him a maximum price, bearing a normal relation to the maximum price established for competitive suppliers of bunker fuel, will not cause or threaten to cause an increase in the level of retail prices.

No application for adjustment filed after November 15, 1942 will be granted under this subparagraph (1).

(2) In the case of any supplier of bunker fuel who is reselling the same and who shows that his maximum price is too low, in relation to the purchase cost of such fuel resold by him, to permit the continuance of the sale of bunker fuel, and such discontinuance will impair the ability of bunker fuel consumers to obtain supplies thereof which aid in the war program. An adjustment granted pursuant to this subparagraph will generally increase the applicable maximum price by the amount of increase in said purchase cost.

Applications for adjustment shall be filed in accordance with Revised Procedural Regulation No. 1.

(b) Any person seeking an amendment of any provision of this Maximum Price Regulation No. 189 may file a petition for amendment in accordance with the provisions of Revised Procedural Regulation No. 1.

[§ 1340.307 as amended by Amendments 2 and 3, 7 F.R. 8939, 10225]

[NOTE: Procedural Regulation No. 6 (7 F.R. 5087, 5665) provides for the filing of applications for adjustment of maximum prices for commodities or services under Government contracts or subcontracts. Supplementary Order No. 9 (7 F.R. 5444) makes the provisions of Procedural Regulation No. 6 applicable to all price regulations, with the exception of those on scrap, waste, and salvage materials.]

[NOTE: Supplementary Order No. 28 (7 F.R. 9619) provides for the filing of applications for adjustment or petitions for amendment based on a pending wage or salary increase requiring the approval of the National War Labor Board.]

§ 1340.308 *Definitions.* (a) When used in this Maximum Price Regulation No. 189, the term:

(1) "Person" includes an individual, corporation, partnership, association, or other organized group of persons, or legal successor or representative of any of the foregoing, and includes the United States or any agency thereof, or any other government or any of its political subdivisions, or any agency of any of the foregoing.

(2) "Bituminous coal" means bituminous coal as used in the Bituminous Coal Act of 1937, as amended, and includes all bituminous, semibituminous, and subbituminous coal and shall exclude lignite, which is defined as a lignite coal having calorific value in British thermal units of less than seven thousand six hundred per pound and having a natural moisture content in place in the mine of 30 per centum or more.

(3) "Bunker fuel" means bituminous coal used aboard a vessel for consumption thereon.

(4) "Supplier of bunker fuel" as used herein means any producer, distributor, retailer, bunker agent, or other person (and an agent of any of them) who sells or disposes of bunker fuel and delivers or procures the delivery of the same to vessels at points on the Great Lakes and their connecting or tributary waters or at tidewater for immediate use as bunker fuel, and who incurs the duties and risks attributable to the handling of bunker fuel. It does not include persons who sell coal to another person for general use or for delivery by such other person as bunker fuel. Delivery may be from a mine or a preparation plant operated as an adjunct of a mine or mines, or from a yard, dock, pier, elevator, bin, or other terminal facility or from a transportation vehicle or vessel.

(5) "Points on the Great Lakes and their connecting or tributary waters" means any port, point, or place on Lakes Superior, Michigan, Huron, Erie, and Ontario, the waters connecting those lakes, the St. Lawrence River, and those tributaries of the enumerated lakes which are not included in the inland waterways system.

(6) "Points at tidewater" means any tidewater port, point, or place on the Atlantic and Pacific coasts of continental United States, and the coast of continental United States on the Gulf of Mexico.

(7) "Bituminous Coal Division" means the Bituminous Coal Division, United States Department of the Interior.

(8) Reference to a bituminous coal producing district (e. g. "District No. 1") is a reference to the same district as defined in the Bituminous Coal Act of 1937, as amended.

[Paragraph (8) added by Amendment 6, 8 F.R. 2236]

(b) Unless the context otherwise requires, the definition set forth in section 302 of the Emergency Price Control Act of 1942 shall apply to other terms used herein.

§ 1340.309 *Applicability of other regulations.* (a) With respect to sales or other disposals of bituminous coal for direct use as bunker fuel, the provisions of this Maximum Price Regulation No. 189 supersede the provisions of Maximum Price Regulation No. 120—Bituminous Coal Delivered from Mine or Preparation Plant, and Revised Maximum Price Regulation No. 122—Solid Fuels Delivered from Facilities Other Than Producing Facilities—Dealers.

(b) Nothing contained in this Maximum Price Regulation No. 189 shall be construed to excuse any violation of any provision of the Bituminous Coal Act of 1937 as amended, the Bituminous Coal Code promulgated thereunder or of any

schedules, regulations, rules or orders now or hereafter made effective by the Bituminous Coal Division of the United States Department of the Interior, on the part of any person subject to the jurisdiction of that agency.

§ 1340.310 *Maximum price instructions.* (a) The following maximum price instructions are applicable to the maximum prices set forth in § 1340.313 (Appendix A hereof).

(1) Where a supplier of bunker fuel maintains more than one separate facility for the sale of bunker fuel, whether at the same or different locations, separate maximum prices, in accordance with the provisions of § 1340.313 (Appendix A hereof) shall be established for each such facility.

(2) Where such charges are not included in the maximum prices provided in § 1340.313 (Appendix A hereof) there may be added to such maximum prices the charges for such service items as (specifically but not exclusively) leveling, trimming and lightering, or for the furnishing or procuring of these or other services. In the case of sales of bunker fuel at points at tidewater, such charges shall not exceed the charges made for the same service during the period January 1-15, 1942, inclusive, by the same supplier of bunker fuel; and in the case of sales of bunker fuel at points on the Great Lakes and their connecting or tributary waters, shall not exceed the charges made for the same service by the same supplier of bunker fuel in the period April 15-30, 1942, inclusive.

(3) The rate of interest on overdue accounts or a note, draft or trade acceptance, or other form of indebtedness accepted in payment of an account shall not exceed the rate charged on similar transactions by the same supplier of bunker fuel during the period January 1-15, 1942, inclusive, in the case of sales of bunker fuel at points at tidewater and the period April 15-30, 1942, inclusive, in the case of sales of bunker fuel at points on the Great Lakes and their connecting or tributary waters (except to the extent that such rate may be lower than the rate of interest required to be charged by the seller on delinquent accounts under the orders of the Bituminous Coal Division of the United States, Department of the Interior).

(4) There shall be deducted from the maximum price established in § 1340.313 (Appendix A hereof) the cash and quantity discounts and other allowances (except freight rate absorptions) made or available to the purchasers by the same supplier of bunker fuel during the period January 1-15, 1942, inclusive, in the case of sales of bunker fuel at points at tidewater and the period April 15-30, 1942, inclusive, in the case of sales of bunker fuel at points on the Great Lakes and their connecting or tributary waters.

§ 1340.311 *Federal and State taxes.* (a) Any tax upon, or incident to, the sale, delivery, processing, or use of bituminous coal as bunker fuel, or the supplying of a service in connection therewith, imposed by any statute of the United States or statute or ordinance of any state or subdivision thereof, shall be treated as follows in determining the supplier's maximum price for such commodity or service and in preparing the records of such supplier with respect thereto:

(1) As to a tax in effect during the period January 1-15, 1942 with respect to sales of bituminous coal as bunker fuel at points at tidewater or during the period April 15-30, 1942, with respect to sales of bituminous coal as bunker fuel at points on the Great Lakes or their connecting or tributary waters: (i) If the supplier paid such tax, or if the tax was paid by any prior vendor, irrespective of whether the amount thereof was separately stated and collected from the supplier, but the supplier did not customarily state and collect separately from the purchase price during the period January 1-15, 1942, or the period April 15-30, 1942, as the case may be, the amount of the tax paid by him or tax reimbursement collected from him by his vendor, the supplier may not collect such amount in addition to the maximum price, and in such case shall include such amount in determining the maximum price under this Maximum Price Regulation No. 189.

(ii) In all other cases, if, at the time the supplier determines his maximum price, the statute or ordinance imposing such tax does not prohibit the supplier from stating and collecting the tax separately, the supplier may collect, in addition to the maximum price, the amount of the tax actually paid by him or an amount equal to the amount of tax paid by any prior vendor and separately stated and collected from the supplier by the vendor from whom he purchased, and in such case the supplier shall not include such amount in determining the maximum price under this Maximum Price Regulation No. 189.

(2) As to a tax or increase in a tax which becomes effective after January 15, 1942 with respect to sales of bituminous coal as bunker fuel at points at tidewater or after April 30, 1942 with respect to sales of bituminous coal as bunker fuel at points on the Great Lakes and their connecting or tributary waters: If the statute or ordinance imposing such tax or increase does not prohibit the supplier from stating and collecting the tax or increase separately from the purchase price, and the supplier does separately state it, the supplier may collect, in addition to the maximum price, the amount of the tax or increase actually paid by him or an amount equal to the amount of tax paid by any prior vendor and separately stated and collected from the supplier by the vendor from whom he purchased.

(b) An amount per net ton not in excess of the tax imposed by section 620 of the Revenue Act of 1942 when such tax has been incurred in the transportation of bituminous coal for bunkering vessels may be added to the maximum prices established under § 1340.313, Appendix A, of this Maximum Price Regulation No. 189: *Provided:* That, the tax so incurred shall be stated separately from the price paid by the purchaser.

[§ 1340.311 as amended by Amendment 5, 7 F.R. 10529]

§ 1340.312 *Posting of maximum prices, sales slips, and receipts.* (a) On and after August 15, 1942, every person who is a supplier of bunker fuel subject to this Maximum Price Regulation No. 189 shall post the maximum price per ton of all bunker fuel offered for sale by him at the places in the business establishment where such coal is offered for sale. The maximum price shall be stated as follows: "Ceiling price $____"; or "Our ceiling $____".

(b) On and after August 15, 1942, any person subject to this Maximum Price Regulation No. 189 who has customarily given a purchaser a sales slip or receipt or itemized statement or similar evidence of purchase shall continue to do so. Upon request from a purchaser any person subject to this Maximum Price Regulation No. 189 shall give the purchaser a receipt showing the name and address of the supplier, the price charged therefor, and, where known, the kind, size, and quality of the coal sold.

§ 1340.313 *Appendix A. Maximum prices for bituminous coal for use as bunker fuel.* This Maximum Price Regulation No. 189 establishes maximum prices for all bituminous coal sold or otherwise disposed of, in any quantity, by a person who is a supplier of bunker fuel, for delivery from a mine or a preparation plant operated as an adjunct of a mine or mines, or for delivery from a yard, dock, pier, elevator, bin, or other terminal facilities, or from a transportation vehicle or vessel, to a vessel at points on the Great Lakes and their connecting or tributary waters or at tidewater, as such terms are defined in this regulation, for use as bunker fuel therein. Bituminous coal otherwise sold or delivered, including bituminous coal sold to another person for general use or for delivery by such other person for use as bunker fuel, is not subject to this regulation, but shall be subject to Maximum Price Regulation No. 120 or Revised Maximum Price Regulation No. 122 as the case may be.

(a) The maximum price for the sale of bituminous coal for bunkering vessels by a supplier of bunker fuel at points at tidewater shall be:

(1) The highest price at which the same person sold or delivered bunker fuel at the same point and from the same facilities, between January 1-15, 1942, inclusive. This shall be the price for the sale of:

(i) The same size, kind, and quality of bituminous coal where these elements are a price factor;

(ii) To purchasers of the same class (e. g. spot or contract purchasers; for tug, freighter, liner; for domestic or foreign bunkers, etc.);

(iii) By the same method of delivery or handling from shore facilities; (e. g. car dump, lighter, loading from pockets, conveyor, etc.); and

(iv) Under the same terms of delivery.

(2) If the maximum price cannot be determined under (1) above, the maximum price shall be the highest price in a contract executed prior to January 15, 1942 and in effect during the period of January 1-15, 1942, inclusive, for the sale of bunker fuel at the same point and for delivery from the same facilities. This shall be the price so provided for the sale of:

(i) The same size, kind, and quality of bituminous coal where these elements are a price factor;

(ii) To purchasers of the same class (e. g. spot or contract purchaser; for tug, freighter, liner; for domestic or foreign bunker; etc.);

(iii) By the same method of delivery or handling from shore facilities; (e. g. car dump, lighter, loading from pockets, conveyor, etc.); and

(iv) Under the same terms of delivery.

(3) If the maximum price cannot be determined under (1) or (2) above, the maximum price shall be the price specified in the last price schedule, list, or circular issued by the same person on or before January 15, 1942, and in effect during any portion of the period January 1-15, 1942, inclusive, for the sale of bunker fuel at the same point and for delivery from the same facilities. This shall be the price so specified for the sale of:

(i) The same size, kind, and quality of bituminous coal where these elements are a price factor;

(ii) To purchasers of the same class (e. g. spot or contract purchaser; for tug, freighter, liner; for domestic or foreign bunker; etc.);

(iii) By the same method of delivery or handling from shore facilities; (e. g. car dump, lighter, loading from pockets, conveyor, etc.); and

(iv) Under the same terms of delivery.

(4) If the maximum price cannot be determined under (1), (2) or (3) above, the maximum price shall be the maximum price applicable to any competitive supplier of bunker fuel in the same locality, for the sale of bunker fuel at the same point and for delivery from similar facilities, under the provisions of this section. This shall be the price for the sale of:

(i) The same size, kind, and quality of bituminous coal where these elements are a price factor;

(ii) To purchasers of the same class (e. g. spot or contract purchaser, for tug, freighter, liner, etc.);

(iii) By the same method of delivery or handling from shore facilities; (e. g. car dump, lighter, loading from pockets, conveyor, etc.); and

(iv) Under the same terms of delivery.

(5) There may be added to the maximum prices established in subparagraphs (1) to (4) of this paragraph (a) not more than the exact amount per net ton of any railroad freight rate increases which became effective between January 15, 1942 and April 30, 1942, and which are actually incurred by the supplier of bunker fuel.

[Paragraph (5) added by Amendment 1, 7 F.R. 6684]

(6) The maximum price per gross ton for the sale of bituminous coal produced at mines in Districts Nos. 7 and 8, sold for delivery to New York Harbor for bunker fuel use shall be the maximum price established for sales of bituminous coal produced at mines in District No. 1 for such use, in accordance with subparagraphs (1) to (5) of this paragraph (a), plus an amount not to exceed the difference between the freight rate on which the particular bituminous coal produced at the Districts Nos. 7 and 8 mines moved, and $2.84.

[Paragraph (6) added by Amendment 4, 7 F.R. 10470; amended by Amendment 7, March 9, 1943]

(b) The maximum price for the sale of bituminous coal for bunkering vessels by a supplier of bunker fuel at points on the Great Lakes and their connecting or tributary waters shall be:

(1) The highest price at which the same person sold or delivered bunker fuel at the same point and for delivery from the same facilities between April 15-30, 1942, inclusive. This shall be the price for the sale of:

(i) The same size, kind, and quality of bituminous coal where these elements are a price factor;

(ii) To purchasers of the same class (e. g. spot or contract purchasers; for tug, freight, liner; for domestic or foreign bunkers, etc.);

(iii) By the same method of delivery or handling from shore facilities; (e. g. car dump, lighter, loading from pockets, conveyor, etc.); and

(iv) Under the same terms of delivery.

(2) If the maximum price cannot be determined under (1) above, the maximum price shall be the highest price in a contract executed prior to May 1, 1942 and in effect during the period of April 15-30, 1942, inclusive, for the sale of bunker fuel at the same point and for delivery from the same facilities. This shall be the price so provided for the sale of:

(i) The same size, kind, and quality of bituminous coal where these elements are a price factor;

(ii) To purchasers of the same class (e. g. spot or contract purchaser; for tug, freighter, liner; for domestic or foreign bunker; etc.);

(iii) By the same method of delivery or handling from shore facilities; (e. g. car dump, lighter, loading from pockets, conveyor, etc.); and

(iv) Under the same terms of delivery.

(3) If the maximum price cannot be determined under (1) or (2) above, the maximum price shall be the price specified in the last price schedule, list, or circular issued by the same person on or before May 1, 1942, and in effect during any portion of the period April 15-30, 1942, inclusive, for the sale of bunker fuel at the same point and for delivery from the same facilities. This shall be the price so specified for the sale of:

(i) The same size, kind, and quality of bituminous coal where these elements are a price factor;

(ii) To purchasers of the same class (e. g. spot or contract purchaser; for tug, freight, liner; for domestic or foreign bunker; etc.);

(iii) By the same method of delivery or handling from shore facilities; (e. g. car dump, lighter, loading from pockets, conveyor, etc.); and

(iv) Under the same terms of delivery.

(4) If the maximum price cannot be determined under (1), (2) or (3) above, the maximum price shall be the maximum price applicable to any competitive supplier of bunker fuel in the same locality, for the sale of bunker fuel at the same point and for delivery from similar facilities, under the provisions of this § 1340.313. This shall be the price for the sale of:

(i) The same size, kind, and quality of bituminous coal where these elements are a price factor;

(ii) To purchasers of the same class (e. g. spot or contract purchaser, for tug, freight, liner, etc.);

(iii) By the same method of delivery or handling from shore facilities; (e. g. car dump, lighter, loading from pockets, conveyor, etc.); and

(iv) Under the same terms of delivery.

(c) The following special rule shall apply to bunker fuel produced in Districts 1-4 and 6-8:

(1) Not more than 25 cents per net ton may be added to the maximum prices determined in accordance with paragraph (a) or (b) of this section when the bunker fuel has been produced at mines in Districts Nos. 1, 2, 3, 4, or 6.

(2) Not more than 25 cents per net ton may be added to the maximum prices determined in accordance with paragraph (a) or (b) of this section when the bunker fuel is high-volatile bituminous coal produced in Districts 7 and 8; and not more than 40 cents per net ton may be so added when the bunker fuel is low-volatile bituminous coal produced in Districts 7 or 8.

(d) Where the maximum price of any supplier of bunker fuel is established under paragraphs (a) (4) or (b) (4) of this section, such supplier shall submit to the Bituminous Coal Division, 734 15th Street NW., Washington, D. C., not later than ten (10) days after the sale of the bunker fuel at a price so established, a description of the sale made at such price, a statement of the reasons why the maximum price could not otherwise be determined, the name of the competitive supplier of bunker fuel whose maximum price was used, and the amount of such price.

(e) Where the maximum price cannot be determined under paragraphs (a), (b) and (c) of this section, then the maximum price shall be a price determined by the supplier in accordance with specific authorization from the Office of Price Administration. A supplier who seeks an authorization to determine a maximum price under the provisions of this paragraph shall file with the Office of Price Administration, Solid Fuels Branch, Washington, D. C., two copies of an application setting forth (1) a description of the bunker fuel for which a maximum price is sought, including the producing districts and mine index numbers of the originating mines, and, where a mixture is involved, the proportions of each of the different coals mixed; (2) a statement of the reasons why the bunker fuel in question cannot be priced under paragraphs (a), (b) and (c) of this section; and (3) any other facts which the supplier wishes to submit in support of the application.

[Paragraph (c) redesignated (d), and new paragraphs (c) and (e) added by Amendment 6, 8 F.R. 2236]

§ 1340.314 *Effective date.* Maximum Price Regulation No. 189 (§§ 1340.301 to 1340.314, inclusive) shall become effective August 1, 1942. [Issued July 27, 1942.]

§ 1340.314a *Effective dates of amendments.*

Amendment Nos. and issue dates:	*Effective*
Amendment 1, 8-22-42	8- 1-42
Amendment 2, 11- 2-42	11- 4-42
Amendment 3, 12- 5-42	12- 5-42
Amendment 4, 12-12-42	12-18-42
Amendment 5, 12-14-42	12- 1-42
Amendment 6, 2-18-43	2-18-43
Amendment 7, 3- 9-43	3-15-43

Issued this 9th day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-3706; Filed, March 9, 1943; 12:12 p. m.]

PART 1340—FUEL

[RPS 88,[1] Correction to Amendment 73]

PETROLEUM AND PETROLEUM PRODUCTS

Section 1340.159 (c) (3) (xv) of Amendment No. 73 to Revised Price Schedule No. 88 is corrected to read as set forth below:

(xv) *New Haven, Connecticut Area.* In the New Haven, Connecticut Area comprising the townships and cities of Bethany, Branford, East Haven, Hamden, Milford, North Branford, North Haven, New Haven, Orange, West Haven and Woodbridge, maximum prices for kerosene, No. 1 fuel oil and range oil shall be as follows:

	Cents per gallon
F. o. b. terminals in bulk lots for delivery by tank car or motor transport	7.2
At seller's yar" for delivery into buyer's tank wagons	7.5
At seller's yard for deliveries in containers i· quantities of 10 gallons or less	11.0
Tank wagon deliveries to resellers in quantities of 25 gallons or over	8.9
Tank wagon deliveries to consumers in quantities of 25 gallons or over	9.7
Tank wagon deliveries to consumers in quantities of less than 25 gallons	11.2

This correction shall be effective as of February 15, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871)

Issued this 9th day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-3705; Filed, March 9, 1943; 12:12 p. m.]

PART 1341—CANNED AND PRESERVED FOODS

[MPR 207[2] as Amended March 9, 1943]

FROZEN FRUITS, BERRIES AND VEGETABLES

A new paragraph (j) is added to § 1341.202, and subparagraph (2) of § 1341.210 (a) is amended by Amendment 4 so that Maximum Price Regulation No. 207 shall read as follows:

In the judgment of the Price Administrator, seasonal conditions and other factors affecting the sale of frozen fruits, berries and vegetables by packers have resulted in the establishment under the General Maximum Price Regulation[3] of maximum prices for such sales which are not generally fair and equitable as applied to the 1942 pack and which are not best calculated to assist in securing adequate production of such commodities. This Maximum Price Regulation No. 207 is issued by the Price Administrator in order to establish for the packers of frozen fruits, berries and vegetables maximum prices which are fair and equitable and which will effectuate the purposes of the Emergency Price Control Act of 1942. A statement of the considerations involved in the issuance of this regulation has been issued simultaneously herewith and has been filed with the Division of the Federal Register.[4]

The Price Administrator has ascertained and given due consideration to the prices of frozen fruits, berries and vegetables prevailing between October 1 and October 15, 1941, and has made adjustments for such relevant factors as he has determined to be of general applicability. So far as practicable, the Price Administrator has consulted with representatives of the frozen fruit, berries and vegetables industry.

The maximum prices established herein are not below prices which will reflect to the producers of the raw agricultural commodities from which frozen fruits, berries and vegetables are manufactured, a price for their products equal to the highest of any of the following prices therefor determined and published by the Secretary of Agriculture: (1) 110 per centum of the parity price for such commodity, adjusted by the Secretary of Agriculture for grade, location and seasonal differentials; (2) the market price prevailing for such commodity on October 1, 1941; (3) the market price prevailing for such commodity on December 15, 1941; or (4) the average price for such commodity during the period July 1, 1919 to June 30, 1929.

Therefore, under the authority vested in the Price Administrator by the Emergency Price Control Act of 1942, Maximum Price Regulation No. 207 is hereby issued.

Sec.
1341.201 Prohibition against dealing in frozen fruits, berries and vegetables above maximum prices.
1341.202 Packer's maximum prices for frozen fruits, berries and vegetables.
1341.203 Less than maximum prices.
1341.204 Transfer of business or stock in trade.
1341.205 Evasion.
1341.206 Records and reports.
1341.206a Information to purchasers from packers.
1341.207 Enforcement.
1341.208 Petitions for amendment.
1341.209 Applicability.
1341.210 Definitions.
1341.211 Export sales.
1341.212 Sales of frozen strawberries before effective date.
1341.213 When prices established under § 1314.202 may be charged.
1341.214 Effective date.
1341.215 Effective dates of amendment.

AUTHORITY: §§ 1341.201 to 1341.215, inclusive, issued under Pub. Laws 421 and 729, 77th Cong.; E.O 9250, 7 F.R. 7871

§ 1341.201 *Prohibition against dealing in frozen fruits, berries and vegetables above maximum prices.* (a) On and after August 24, 1942, regardless of any contract or other obligation, no packer shall sell or deliver any frozen fruits, berries or vegetables packed after the 1941 pack at a price higher than the maximum prices established pursuant to this Maximum Price Regulation No. 207.

(b) No person in the course of trade or business shall buy or receive any frozen fruits, berries or vegetables from a packer at a price higher than the maximum price established by this Maximum Price Regulation No. 207; and

(c) No packer or other person shall agree, offer, solicit or attempt to do any of the foregoing.

[NOTE: Supplementary Order No. 7 (7 F.R. 5176) provides that the prohibition contained in any price regulation against buying or receiving any commodity or service at a price higher than the maximum price permitted by such regulation shall not apply to any war procurement agency, or government whose defense is vital to the defense of the United States.]

§ 1341.202 *Packer's maximum prices for frozen fruits, berries and vegetables.* (a) The packer's maximum price per dozen or other unit f. o. b. factory for each kind, grade and container size of frozen fruits, berries and vegetables packed after the 1941 pack shall be:

(1) The weighted average price per dozen or other unit f. o. b. factory charged by the packer for such kind, grade and container size during the first 60 days after the beginning of the 1941 pack, revised to reflect no more than seven months' storage in the case of quick-frozen fruits, berries and vegetables and no more than thirty days' storage in the case of cold-packed fruits, berries and vegetables; plus

(2) Twelve per cent of such revised weighted average price per dozen or other unit f. o. b. factory, as determined under paragraph (a) (1) of this section; plus

(3) The actual increase per dozen or other unit in the cost of the raw agricultural commodity delivered at the factory in 1942 over the cost of the same raw agricultural commodity delivered at the factory for the 1941 pack, except as here-

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[1] 7 F.R. 1107, 1371, 1798, 1799, 1886, 2132, 2304, 2352, 2634, 2945, 3463, 3482, 3524, 3576, 3895, 3963, 4483, 4653, 4854, 4857, 5481, 5867, 5868, 5988, 5983, 6057, 6167, 6471, 6680, 7242, 7838, 8433, 8478, 9120, 9134, 9335, 9425, 9460, 9620, 9621, 9817, 9820, 10684, 11069, 11112, 11075; 8 F.R. 157, 232, 233, 857, 1227, 1260, 1457, 1312, 1318, 1642, 1799, 2023, 2105, 2267, 2119, 2594, 2152, 2334, 2349, 2273, 2350, 2501, 2594.

[2] 7 F.R. 6599.

[3] 7 F.R. 3153, 3330, 3666, 3990, 3991, 4339, 4487, 4659, 4738, 5027, 5192, 5276, 5365, 5445, 5484, 5565, 5775, 5783, 5784, 6058, 6081, 6007, 6216, 6615, 6794, 6939, 7093, 7322, 7454, 7758, 7913, 8431, 8881, 9004, 8942, 9435, 9615, 9616, 9732, 10155, 10454; 8 F.R. 371, 1204, 1317, 2029, 2110, 2346.

[4] Copies may be obtained from the Office of Price Administration. Statements of considerations are also issued simultaneously with issuance of amendments. Requests for copies should be addressed to the Office of Price Administration.

inafter limited in paragraph (b) (2) of this section.

(b) In determining the packer's maximum price:

(1) The "weighted average price" shall be the total gross sales dollars charged for each kind, grade and container size, divided by the number of units sold of such kind, grade and container size. All sales made in the regular course of business during the first 60 days after the beginning of the 1941 pack shall be included, except sales made to the armed forces of the United States. Sales made prior to such period shall not be included, even though delivery is made during the period.

[Paragraph (1) as amended by Amendment 2, 7 F.R. 8875]

(2) The "actual increase in the cost of the raw agricultural commodity" shall be:

(i) The difference per dozen or other unit of each kind, grade and container size between (*a*) the weighted average cost per unit to the packer of the raw agricultural commodity purchased for the 1941 pack, computed by dividing the total amount paid by the number of units purchased, and (*b*) the weighted average of the prices per unit, paid or contracted to be paid by the packer to the grower for the same raw agricultural commmodity in 1942, based on not less than the first 75 per cent of his 1942 purchases: *Provided*, That in the case of strawberries any packer who in 1942 purchased his strawberries at less than eight cents per pound may include in the 1942 cost of such strawberries any amount per pound subsequently paid by him to the grower which when added to the amount already paid does not exceed the sum of eight cents per pound.

(ii) But in no case to exceed: (*a*) For all fruits, the following maximum amounts:

Raw agricultural commodity:	*Maximum permitted increase (per ton)*
Apples	$8
Apricots	23
Cherries, red sour pitted	50
Cherries, sweet	56
Grapes	14
Peaches, freestone (including freestone nectarines)	15
Pears	15
Plums	2
Prunes	13

[Table amended by Amendment 2, 7 F.R. 8875]

(*b*) For all berries, except strawberries, the amount of three cents per pound.

(*c*) For strawberries, the difference between the weighted average cost per pound delivered at the packing plant in 1941 and eight cents per pound.

(*d*) For all vegetables, the difference between the weighted average cost per ton of raw material delivered at the packing plant in 1941 and the weighted average cost per ton delivered at the packing plant in 1942 of at least 75 per cent of the packer's 1942 raw material requirements, but excluding from such weighted average costs in 1942 any raw material costs incurred on or after July 6, 1942, in excess of the market prices of such raw material delivered at the packing plant prevailing on the respective dates on which such raw material was contracted for.

(iii) The actual increase per dozen or other unit which any cooperative packer or packer-grower is entitled to recognize hereunder shall be the actual increase which the most closely competitive non-cooperative packer is entitled to recognize for the same kind, grade and container size.

[Paragraph (iii) amended by Amendment 2]

(iv) In converting the increased cost of the raw agricultural commodity into increased cost per dozen or other unit for each grade and container size, the increase shall be allocated to each grade and container size in the same proportion as costs of raw materials in 1941 were allocated to each grade and container size.

(v) The actual increase per dozen or other unit in the cost of the raw agricultural commodity shall not be computed until the packer has purchased 75 per cent or more of his 1942 requirements. Such increase, as determined hereunder by a packer, shall be deemed to be his actual increase and shall not be subject to adjustment thereafter for later fluctuations in the cost of the raw agricultural commodity.

(c) If the maximum price for any kind, grade and container size of any frozen fruits, berries or vegetables cannot be determined under paragraphs (a), (b) or (i) of this section, the packer's maximum price for such kind, grade and container size shall be the maximum price of the most closely competitive packer.

(d) If the packer's maximum price cannot be determined under paragraphs (a), (b), (c), or (i) of this section, the maximum price shall be a price determined by the packer after specific authorization from the Office of Price Administration, Washington, D. C., on application setting forth (1) a description in detail of the kind, grade and container size of the frozen fruits, berries or vegetables for which a maximum price is sought; and (2) a statement of the facts which differentiate such kind, grade and container size of frozen fruits, berries or vegetables from the most similar kind, grade and container size for which he has determined a maximum price, stating such most similar kind, grade and container size and the maximum price determined therefor. When such authorization is given, it will be accompanied by instructions as to the method for determining the maximum price. Within ten days after such price has been determined, the packer shall report the price to the Office of Price Administration, Washington, D. C., under oath or affirmation. The price so reported shall be subject to adjustment at any time by the Office of Price Administration.

[Paragraphs (c) and (d) as amended by Amendment 3, 8 F.R. 2192]

[NOTE: Supplementary Order No. 23 (7 F.R. 8478) provides that on and after October 24, 1942, no report filed with the Office of Price Administration pursuant to any price regulation need be notarized.]

(e) Any packer who believes that the maximum prices determined pursuant to the provisions of this section are such that they subject him to hardship with respect to any particular brand of frozen fruits, berries or vegetables, may apply to the Office of Price Administration, Washington, D. C., for authorization to compute his maximum prices hereunder separately for such brand. Such application shall set forth, under oath or affirmation, (1) the maximum prices which would be established under this section for each kind, grade and container size of such brand if such prices for such brand were computed separately under the foregoing paragraphs of this section, (2) the number of years in which the packer has packed under such particular brand, (3) the amount of each kind, grade and container size of that particular brand packed by him during the 1941 pack, (4) the amount of the same kind, grade and container size packed by him during the 1941 pack which was not packed under such brand, (5) the extent to which the brand in question was used and advertised during the year 1941, (6) the price relationship between the particular brand in question and his other brands or unbranded frozen fruits, berries and vegetables of the 1941 pack, (7) the number of brands, other than the particular brand in question under which the packer packed the same kind of frozen fruits, berries or vegetables in 1941, and (8) such other facts as the packer may deem relevant.

(f) The maximum price for each kind, grade and container size for a packer who owns more than one factory shall be determined separately for each factory, except that if any group of two or more factories located in the same growing or packing area had the same f. o. b. factory prices in 1941, the maximum prices shall be determined uniformly for the entire group by using the combined figures for all of the factories in the group in computing the maximum price under paragraphs (a) and (b) of this section, or if that cannot be determined, by using the price of the most closely competitive packer, under paragraph (c) of this section, as the maximum price of the entire group. In applying for the specific authorization of a price under paragraph (d) of this section, the application may be made for a uniform maximum price for all of the factories in such group.

(g) Any packer who sold and delivered a particular brand of frozen fruits, berries or vegetables packed by him during the calendar year 1941 on an established uniform delivered price basis by zone or area, may add to the maximum price per dozen f. o. b. factory computed under the foregoing paragraphs of this section for each grade and container size of such brand of frozen fruits, berries or vegetables, the freight charge he added to his f. o. b. factory price during the calendar year 1941, for such grade and container size of such brand of frozen fruits, berries or vegetables in the same zone or area. The resulting price shall be the packer's maximum delivered price for such grade and container size of such brand of frozen fruits, berries or vegetables for the zone or area in which the same freight factor was used in 1941.

(h) No packer shall change his customary allowances, discounts or other price differentials, including price differentials between different classes of purchasers and price differentials between brands, except when authorized to compute brand differentials pursuant to paragraph (e) of this section, unless such change results in a lower price.

(i) *New container types and sizes.* (1) The maximum price per dozen or other unit for a kind and grade of frozen fruits, berries or vegetables packed in any container type or size of which the packer made no sales during the first 60 days after the beginning of the 1941 pack shall be calculated as follows. He shall:

(i) *Determine the base container.* If the packer sold the same kind and grade of frozen fruits, berries or vegetables during the first 60 days following the beginning of the 1941 pack, but only in other container types or sizes, he shall first determine the most similar container type in which he is able to calculate a maximum price for that kind and grade of frozen fruits, berries or vegetables under this regulation (even though he no longer sells that container type). From that container type he shall choose the nearest size which is 50% or less larger, or if there is no such size, 50% or less smaller (even though he no longer sells those sizes). This will be the "base container." If there is no such smaller size, he shall go to the next most similar container type and proceed in the same manner to find the base container.

NOTE: In most cases "the most similar container type" will be merely the container type which the packer is adding to or replacing, like the tin which he may be replacing with glass. Where there has been only a size change, "the most similar container type" will, of course, be the same container type. This is also true in the reverse situation; where there has been a change only in container type, the "nearest size" will be the same size.

(ii) *Find the base price.* The seller shall take as the "base price" his maximum price per dozen, f. o. b. factory, for the kind and grade of frozen fruit, berries or vegetables when placed in the base container. However, if this maximum price is a price delivered to the purchaser or to any point other than the seller's factory, the seller shall first convert it to a base price f. o. b. factory by subtracting whatever transportation charges were included in it.

(iii) *Deduct the container cost.* Taking his base price, f. o. b. factory, the seller shall then subtract the direct cost of the base container. "Direct cost of the container" means the net cost, at the packer's factory, of the container, caps, label and proportionate part of the outgoing shipping carton, but it does not include costs of filling, closing, labeling or packing.

(iv) *Adjust for any difference in contents.* The figure obtained by this deduction shall then be adjusted, in the case of a size change, by dividing it by the number of ounces or other units in the base container and multiplying the result by the number of the same units in the new container.

(v) *Add the new container cost to get the price f. o. b. factory.* Next, the seller shall add to the adjusted figure the "direct cost of the container" in the new type and size. If his maximum price for the commodity in the base container is an f. o. b. factory price, the resulting figure is the seller's maximum price, f. o. b. factory.

(vi) *Convert to a maximum delivered price, if the maximum price for the base container is on a delivered basis.* If the seller's maximum price for the frozen fruit, berries or vegetables in the base container is a delivered price, he shall figure transportation charges to be added, as follows: The seller shall take the transportation charges which he first deducted to get his base price and adjust them in exact proportion to the difference in shipping weight. If for any reason the frozen fruit, berries or vegetables in the new container will move under a different freight tariff classification, the seller shall figure his transportation charges (by the same means of transportation and to the same destination) on the basis of the new shipping weight, but at the rate in effect for that freight tariff classification during March 1942. Increases in tariff rates or transportation taxes made since March 31, 1942, shall not be taken into account. (Similar principles shall apply where shipping volume is the measure of transportation charge.) The seller shall then add these transportation charges to his f. o. b. factory price for the commodity in the new container. The resulting figure is the seller's maximum delivered price.

(2) If the packer has established a maximum price for any new item prior to February 23, 1943, under § 1341.202, (c) or (d), he may retain that maximum price, or, at his option, he may establish a maximum price under this paragraph.

[Paragraph (i) added by Amendment 3, 8 F.R. 2192]

(j) *Adjustable pricing.* Any person may offer or agree to adjust any selling price to a price not higher than the maximum price in effect at the time of delivery. Where a petition for amendment requires extended consideration, the Price Administrator may, upon application in an appropriate situation, grant permission to agree to adjust prices upon deliveries made while the petition is pending in accordance with the disposition of the petition.

[NOTE: Supplementary Order No. 31 (7 F.R. 9894) provides that: "Notwithstanding the provisions of any price regulation, the tax on transportation of all property (excepting coal) imposed by section 620 of the Revenue Act of 1942 shall, for purposes of determining the applicable maximum price of any commodity or service, be treated as though it were an increase of 3% in the amount charged by every person engaged in the business of transporting property for hire. It shall not be treated, under any provision of any price regulation or any interpretation thereof, as a tax for which a charge may be made in addition to the maximum price."]

[NOTE: Supplementary Order No. 34 (7 F.R. 10779) permits special packing expenses to be added to maximum prices on sales to procurement agencies of the United States.]

§ 1341.203 *Less than maximum prices.* Lower prices than those established by this Maximum Price Regulation No. 207 may be charged, demanded, paid or offered.

§ 1341.204 *Transfer of business or stock in trade.* If the business, assets or stock in trade of a packer are sold or otherwise transferred on or after August 24, 1942, and the transferee carries on the business, the maximum prices of the transferee shall be the same as those to which his transferor would have been subject if no such transfer had taken place and his obligation to keep records sufficient to verify such prices shall be the same. The transferor shall either preserve and make available, or turn over to the transferee, all records of transactions prior to the transfer which are necessary to enable the transferee to comply with the record provisions contained in this Maximum Price Regulation No. 207.

§ 1341.205 *Evasion.* The price limitations set forth in this Maximum Price Regulation No. 207 shall not be evaded, whether by direct or indirect methods, in connection with an offer, solicitation, agreement, sale, delivery, purchase or receipt of or relating to frozen fruits, berries or vegetables, alone or in conjunction with any other commodity or by way of any commission, service, transportation or other charge or discount, premium or other privilege, or by tying-agreement or other trade understanding, or otherwise.

§ 1341.206 *Records and reports.* Every packer who makes sales of frozen fruits, berries or vegetables packed after the 1941 pack, shall (a) preserve for examination by the Office of Price Administration for a period of two years all his existing records which were the basis for the computations required by § 1341.202, and (b) preserve for the same period all records of the same kind as he has customarily kept, relating to the prices which he charged for frozen fruits, berries or vegetables sold on and after August 24, 1942, and (c) file with the Office of Price Administration, Washington, D. C., within 10 days after determining his maximum prices for each kind of frozen fruits, berries or vegetables, a statement certified under oath or affirmation showing his weighted average price and his increase in the cost of the raw agricultural commodity, as determined under § 1341.202 hereof, together with the maximum price determined hereunder for each grade and container size of such kind of frozen fruits, berries or vegetables and all his customary allowances and discounts, and (d) in those cases in which the maximum price of any kind, grade and container size of frozen fruits, berries or vegetables was determined by the maximum price of the most closely competitive packer, showing the maximum price of such kind, grade and container size and the name and address of the packer whose maximum price was so adopted, and (e) in those cases in which a packer made sales and deliveries of a particular brand of frozen fruits, berries or vege-

tables packed by him in 1941 on an established uniform delivered price basis by zone or area, showing his maximum price per dozen f. o. b. factory for each grade and size of such brand of frozen fruits, berries or vegetables, the freight charge which he added to his f. o. b. factory price during the calendar year 1941 for each zone or area and the maximum delivered price for each kind, grade and container size of frozen fruits, berries or vegetables packed after the 1941 pack delivered in each zone or area, and (f) preserve for a period of two years a true copy of each such statement filed with the Office of Price Administration for examination by any person during ordinary business hours. Any packer who claims that substantial injury would result to him from making any such statement available to any other person, may file such copy of such statement with the appropriate field office of the Office of Price Administration. The information contained in such statement will not be published or disclosed unless it is determined that the withholding of such information is contrary to the purposes of this Maximum Price Regulation No. 207.

§ 1341.206a *Information to purchasers from packers.* (a) Any packer selling any frozen fruits, berries or vegetables packed after the 1941 pack to any wholesaler, retailer or other purchaser, shall, before or at the time of delivery, disclose in writing to his purchaser, for each such kind, grade, brand and container size included in the sale, (1) the packer's weighted 60-day average price, as defined in paragraph (b) (1) of § 1341.202, adjusted to reflect the storage prescribed in paragraph (a) (1) therein, designated as the "base price", (2) the packer's maximum price, as computed under the provisions of this Regulation, designated as the "maximum price", and (3) the amount of the difference between such "base price" and such "maximum price", designated as the "permitted increase". In calculating the "permitted increase", the packer shall adjust any fraction of a cent to the nearest fractional unit in which the wholesaler customarily quotes prices for that item. Such statement may also contain similar information for any other brand, kind, flavor and container type and size of frozen fruits, berries and vegetables covered by this Regulation.

(b) When any packer has established a maximum price for any kind, grade and container size by using the maximum price of his competitor, as provided in paragraph (c) of § 1341.202, his base price shall be deemed to be the same as the base price of such competitor.

(c) When any packer makes application to determine a maximum price after specific authorization by the Office of Price Administration, as provided in paragraph (d) of § 1341.202, such authorization will be accompanied by instructions as to the method for determining the price to be deemed the base price.

(d) When any packer has established a maximum price under paragraph (i) of § 1341.202, he is not required to notify his wholesalers or retailers under the provisions of this section.

[§ 1341.206a added by Amendment 1, 7 F.R. 6831; amended by Amendment 2, 7 F.R. 8875]

[Paragraph (d) added by Amendment 3, 8 F.R. 2192]

§ 1341.207 *Enforcement.* Persons violating any provision of this Maximum Price Regulation No. 207, are subject to the criminal penalties, civil enforcement actions and suits for treble damages provided by the Emergency Price Control Act of 1942.

§ 1341.208 *Petitions for amendment.* Any person seeking an amendment of any provision of this Maximum Price Regulation No. 207 may file a petition for amendment in accordance with the provisions of Revised Procedural Regulation No. 1.[5] (§ 1341.208 amended by Supplementary Order 26, 7 F.R. 8948)

[NOTE: Procedural Regulation No. 6 (7 F.R. 5087, 5665) provides for the filing of applications for adjustment of maximum prices for commodities or services under Government contracts or subcontracts Supplementary Order No. 9 (7 F.R. 5444) makes the provisions of Procedural Regulation No. 6 applicable to all price regulations, with the exception of those on scrap, waste, and salvage materials.]

[NOTE: Supplementary Order No. 28 (7 F.R. 9619) provides for the filing of applications for adjustment or petitions for amendment based on a pending wage or salary increase requiring the approval of the National War Labor Board.]

§ 1341.209 *Applicability.* The provisions of this Maximum Price Regulation No. 207 shall be applicable to the United States, its territories and possessions, and the District of Columbia.

§ 1341.210 *Definitions.* (a) When used in this Maximum Price Regulation No. 207 the term:

(1) "Person" includes an individual, corporation, partnership, association, any other organized group of persons, legal successors or representatives of any of the foregoing and includes the United States, any agency thereof, any other Government, or any of its political subdivisions and any agency of any of the foregoing.

(2) "Packer" means a person who freezes and packs, either as a quick-freezer or as a cold-packer, one or more of the products defined herein as frozen fruits, berries and vegetables. A packer of any kind of frozen fruits, berries or vegetables covered by this regulation shall be a packer when selling any other kind covered by this regulation unless he sells that other kind as a wholesaler or retailer. "Wholesaler" and "retailer" mean the persons respectively referred to as "wholesalers" and "retailers" in Maximum Price Regulation No. 255 and Revised Maximum Price Regulation No. 256.

(3) "Frozen fruits, berries and vegetables" means any fruits, berries or vegetables which have been frozen and packed.

(4) "1941 pack" of any frozen fruits, berries or vegetables shall be that pack the major portion of which was frozen and packed during the calendar year 1941.

(5) "The most closely competitive packer" means the packer who:

(i) Sells to the same class of buyers,

(ii) Packs the same or similar quality range of the product in question,

(iii) Has sold in the past the same kind of frozen fruits, berries or vegetables at approximately the same prices as the packer establishing a maximum,

(iv) Has used the same general merchandising methods, and

(v) Is located in the same general growing and packing area, or if there is no such packer in the same general growing and packing area, is located in the nearest growing and packing area.

(6) "Kind", when referring to any frozen fruits, berries or vegetables, also refers to the style of the pack of such frozen fruits, berries or vegetables.

(b) Unless the context otherwise requires, the definitions set forth in section 302 of the Emergency Price Control Act of 1942 shall apply to other terms used herein.

§ 1341.211 *Export sales.* The maximum price at which a person may export frozen fruits, berries and vegetables shall be determined in accordance with the provisions of the Revised Maximum Export Price Regulation[6] issued by the Office of Price Administration.

§ 1341.212 *Sales of frozen strawberries before effective date.* In any case in which a packer has sold before August 24, 1942, any frozen strawberries which were packed after the 1941 pack, such packer is hereby authorized to receive further payments from his buyer to the extent that such payments, when added to those already received under the contract of sale, do not exceed the maximum price which would have been established for him by this Maximum Price Regulation No. 207 had sale or delivery occurred after August 24, 1942.

§ 1341.213 *When prices established under § 1341.202 may be charged.* Every packer of frozen fruits, berries and vegetables shall take inventory of his stock of frozen fruits, berries and vegetables as of August 24, 1942, and shall deduct therefrom all such frozen fruits, berries and vegetables as were packed after the 1941 pack and prior to August 24, 1942. The difference so obtained shall be the quantity which such packer is hereby required to sell subject to maximum prices computed in conformity with the provisions of the General Maximum Price Regulation before he is entitled to sell any frozen fruits, berries and vegetables subject to the maximum prices established under § 1341.202 of this Maximum Price Regulation No. 207.

§ 1341.214 *Effective date.* This Maximum Price Regulation No. 207 (§§ 1341.201 to 1341.214 inclusive) shall

[5] 7 F.R. 8961.

[6] 7 F.R. 5059, 8829, 9000, 10530.

become effective August 24, 1942. [Issued August 18, 1942]

§ 1341.215 *Effective dates of amendments.*

Amendment Nos. and issue dates:	*Effective*
Amendment 1, 8-28-42	8-28-42
Amendment 2, 10-30-42	11- 5-42
Amendment 3, 2-17-43	2-23-43
Amendment 4, 3-9-43	3-15-43

Issued this 9th day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-3707; Filed, March 9, 1943; 12:12 p. m.]

PART 1341—CANNED AND PRESERVED FOODS

[MPR 226,[1] as Amended March 9, 1943]

FRUIT PRESERVES, JAMS AND JELLIES

Section 1341.302 (i) is added and § 1341.314 (a) (2) is amended, so that Maximum Price Regulation 226 shall read as follows:

In the judgment of the Price Administrator, seasonal conditions and other factors affecting the sale of fruit preserves, jams and jellies have resulted in the establishment under the General Maximum Price Regulation[2] of maximum prices which are not generally fair and equitable as applied to the 1942 pack and which are not best calculated to assist in securing adequate production of these commodities. This Maximum Price Regulation No. 226 is issued by the Price Administrator in order to establish for the packers of fruit preserves, jams and jellies maximum prices which are fair and equitable and which will effectuate the purposes of the Emergency Price Control Act of 1942. A statement of the considerations[3] involved in the issuance of this regulation has been issued and filed with the Division of the Federal Register.

The Price Administrator has given due consideration to the prices of fruit preserves, jams and jellies prevailing between October 1 and October 15, 1941, and has made adjustments for such relevant factors as he has determined to be of general applicability. So far as practicable, the Price Administrator has consulted with representatives of the fruit preserves, jams and jellies industry.

The maximum prices established by this Regulation are not below prices which will reflect to the producers of the raw agricultural commodities from which fruit preserves, jams and jellies are manufactured, a price for each such commodity equal to the highest of any of the following prices, as determined and published by the Secretary of Agriculture: (1) 110 per centum of the parity price, adjusted by the Secretary of Agriculture for grade, location and seasonal differentials; (2) the market price prevailing on October 1, 1941; (3) the market price prevailing on December 15, 1941; or (4) the average price during the period July 1, 1919, to June 30, 1929.

Therefore, under the authority vested in the Price Administrator by the Emergency Price Control Act of 1942, Maximum Price Regulation No. 226 is hereby issued.

Sec.
1341.301 Prohibition against dealing in fruit preserves, jams and jellies above maximum prices.
1341.302 Packer's maximum prices for fruit preserves, jams and jellies.
1341.303 Inability to fix maximum prices under § 1341.302.
1341.304 Less than maximum prices.
1341.305 Customary allowances and discounts.
1341.306 Transfers of business or stock in trade.
1341.307 Evasion.
1341.308 Enforcement.
1341.309 Records and reports.
1341.309a Information which packers must give their customers.
1341.310 Petitions for amendment.
1341.311 Applicability.
1341.312 Applicability of the General Maximum Price Regulation.
1341.313 Export sales.
1341.314 Definitions.
1341.315 When prices established under § 1341.302 may be charged.
1341.316 Effective date.
1341.317 Effective dates of amendments.

AUTHORITY: §§ 1341.301 to 1341.317, inclusive, issued under Pub. Laws 421 and 729, 77th Cong., E.O. 9250, 7 F.R. 7871.

§ 1341.301 *Prohibition against dealing in fruit preserves, jams and jellies above maximum prices.* (a) On and after September 26, 1942, regardless of any contract or other obligation, no packer shall sell or deliver any fruit preserves, jams or jellies covered by this Maximum Price Regulation No. 226 at a price higher than the maximum prices established by this Maximum Price Regulation No. 226.

(b) No person in the course of trade or business shall buy or receive any fruit preserves, jams or jellies from a packer at a price higher than the maximum prices established by this Maximum Price Regulation No. 226;

(c) No person shall agree, offer, solicit or attempt to do any of these things.

[NOTE: Supplementary Order No. 7 (7 F.R. 5176) provides that the prohibition contained in any price regulation against buying or receiving any commodity or service at a price higher than the maximum price permitted by such regulation shall not apply to any war procurement agency, or government whose defense is vital to the defense of the United States.]

§ 1341.302 *Packer's maximum prices for fruit preserves, jams and jellies.* (a) The packer's maximum price per dozen or other unit f. o. b. factory for each kind, flavor, brand and container type and size of fruit preserves, jams and jellies covered by this Maximum Price Regulation No. 226 shall be:

(1) The weighted average price per dozen or other unit f. o. b. factory charged by the packer for the kind, flavor, brand and container type and size during the applicable 1941 base period; plus

(2) 1.4¢ for each pound of finished fruit preserves, jam or jelly in a dozen or other unit of that size container; plus

(3) The difference per dozen or other unit between the weighted average cost delivered at the factory of 1941 fruit purchased or contracted for during and prior to the 1941 base period, adjusted in the case of cold-packed fruit to include six months' storage, and the weighted average cost delivered at the factory of 1942 fruit purchased or contracted for during and prior to the 1942 base period, adjusted in the case of cold-packed fruit to include six months' storage; except as limited in paragraph (b) (7) of this section; plus

(4) The difference, if any, per dozen or other unit between the weighted average cost, exclusive of fruit, which the packer actually incurred during the year 1941 in cold-packing fresh fruit of the given flavor for use in his 1941 pack and the weighted average cost which he actually incurred during the year 1942 in cold-packing fresh fruit for use in his 1942 pack. However, in no event shall this difference exceed 1 cent per pound of the frozen fruit.

[Paragraph (3) as amended and (4) added by Amendment 5, 8 F.R. 2023]

(b) In determining the packer's maximum price:

(1) The "weighted average price" shall be the total gross sales dollars charged for each kind, flavor, brand and container type and size, divided by the number of units of that item sold. All sales made in the regular course of business during the applicable base period of 1941 shall be included, except sales made to the United States. Sales made prior to this period shall not be included, even though delivery was made during the period.

[Paragraph (1) as amended by Amendment 1, 7 F.R. 8889]

(2) The "applicable base period" shall be:

(i) The months of June and July for the following flavors: apricot, black raspberry, cherry, currant, guava, pineapple, raspberry and strawberry, except that for the purpose of determining the "weighted average cost delivered at the factory of 1942 fruit" the 1942 base period shall be the months of June, July, August and September.

(ii) The months of August and September for the following flavors: blackberry, boysenberry, elderberry, loganberry, peach, plum, tomato and youngberry, except that for the purpose of determining the "weighted average cost delivered at the factory of 1942 fruit" the 1942 base period shall be the months of August, September and October.

[Paragraphs (i) and (ii) as amended by Amendment 2, 7 F.R. 8890]

(iii) The months of October and November for the following flavors: apple, boiled cider, crabapple, grape and quince.

(3) In the case of any mixed flavor, the "applicable base period" shall be the base

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[1] 7 F.R. 7490, 8798.

[2] 7 F.R. 3153, 3330, 3666, 3990, 3991, 4339, 4487, 4659, 4738, 5027, 5276, 5192, 5365, 5445, 5565, 5484, 5775, 5783, 5784, 6058, 6081, 6007, 6216, 6615, 6794, 6939, 7093, 7322, 7454, 7758, 7913, 8431, 8881, 8942, 9004, 9435, 9615, 9616, 9732, 10155, 10454; 8 F.R. 371, 1204, 1317, 2029, 2110, 2346.

[3] Statements of considerations are also issued simultaneously with the issuance of amendments. Copies may be obtained from the Office of Price Administration.

period prescribed in paragraph (b) (2) of this section for the flavor which predominates by weight in the fruit mixture.

(4) The "weighted average cost" shall be the total amount paid for fresh, canned and cold-packed fruit of the flavor being priced divided by the total number of pounds or other unit of that fruit purchased.

(5) "1941 fruit purchased" and "1942 fruit purchased" shall include only fresh fruit or fruit which was canned or cold-packed during the years 1941 and 1942, respectively.

(6) In computing the weighted average cost delivered at the factory of 1942 fruit purchased or contracted for during and prior to the 1942 base period, the packer shall estimate to the best of his ability all fruit costs which he reasonably expects to incur from that time until the end of the base period. However, as to those flavors for which the applicable base period is October and November, the weighted average cost shall be computed as of a date no earlier than September 28, 1942.

(7) In computing the weighted average cost delivered at the factory of 1942 fruit purchased or contracted for during and prior to the 1942 base period, the packer shall exclude from the computation any amounts paid for fruit in excess of the following amounts:

(i) For all canned and cold-packed fruits and berries, the maximum prices which the packer's supplier or suppliers were entitled to charge him under Maximum Price Regulation No. 185 and Maximum Price Regulation No. 207 in the respective sales by which the canned and cold-packed fruits were acquired by the packer.

(ii) For all fresh fruits, but not including guavas, quince or berries, the sum of (*a*) the weighted average cost delivered at the factory of 1941 fruit purchased or contracted for during and prior to the 1941 base period and (*b*) the following respective amounts:

Raw agricultural commodity:	*Maximum permitted increase (per ton)*
Apples	$6.50
Apricots	23.
Cherries, red sour pitted	50.
Cherries, sweet	56.
Crabapples	6.50
Grapes	14.
Peaches (clingstone)	7.
Peaches (freestone)	15.
Plums	2.
Tomatoes	1.

[Table as amended by Amendment 1, 7 F.R. 8889]

(iii) For guavas and quince, the market prices delivered at the factory prevailing on the respective dates on which the guavas and quince were contracted for.

(iv) For all fresh berries, the sum of (*a*) the weighted average cost per pound delivered at the factory of 1941 fruit purchased and contracted for during or prior to the 1941 base period and (*b*) three cents per pound.

(8) In converting the increased cost of fruit into increased cost per dozen or other unit for each kind and container type and size, the increase shall be allocated to each kind and container type and size in the same proportion as costs of fruit in 1941 were allocated.

[Paragraph (8) corrected, 7 F.R. 8798]

(c) The maximum price for each kind, flavor, brand and container type and size for a packer who owns more than one factory shall be determined separately for each factory. But if any two or more factories had the same f. o. b. factory prices in 1941 a maximum price may be determined uniformly for that group by using the combined figures of the group in the computations required by paragraphs (a) and (b) of this section. In applying for the specific authorization of a price under paragraph (b) of § 1341.303, application may be made for a uniform maximum price applicable to the whole group.

(d) Any packer who regularly sold a purchaser any item of fruit preserves, jams or jellies on a delivered price basis during the calendar year 1941 shall increase the maximum price for the item, as computed under the preceding paragraphs of this section, by the amount of the freight charge for that item which he added to his f. o. b. factory price during March 1942. The resulting price shall be the packer's maximum delivered price for that purchaser.

[NOTE: Supplementary Order No. 31 (7 F.R. 9894) provides that: "Notwithstanding the provisions of any price regulation, the tax on transportation of all property (excepting coal) imposed by section 620 of the Revenue Act of 1942 shall, for purposes of determining the applicable maximum price of any commodity or service, be treated as though it were an increase of 3% in the amount charged by every person engaged in the business of transporting property for hire. It shall not be treated, under any provision of any price regulation or any interpretation thereof, as a tax for which a charge may be made in addition to the maximum price."]

[NOTE: Supplementary Order No. 34 (7 F.R. 10779) permits special packing expenses to be added to maximum prices on sales to procurement agencies of the United States.]

(e) *New container types and sizes.* (1) The maximum price per dozen or other unit for a kind, flavor and brand of fruit preserves, jams or jellies packed in any container type or size which the packer did not sell during the 1941 base period shall be calculated as follows. He shall:

(i) *Determine the base container.* If the packer sold the same kind, flavor and brand of fruit preserves, jams or jellies during the 1941 base period, but only in other container types or sizes, he shall first determine the most similar container type in which he is able to calculate a maximum price for that kind, flavor and brand under this regulation (even though he no longer sells that container type). From that container type he shall choose the nearest size, which is 50% or less larger, or if there is no such size, 50% or less smaller (even though he no longer sells those sizes). This will be the "base container". If there is no such smaller size, he shall go to the next most similar container type and proceed in the same manner to find the base container.

NOTE: In most cases "the most similar container type" will be merely the container type which the packer is adding to or replacing, like the tin which he may be replacing with glass. Where there has been only a size change, "the most similar container type" will, of course, be the same container type. This is also true in the reverse situation; where there has been a change only in container type, the "nearest size" will be the same size.

(ii) *Find the base price.* The packer shall take as the "base price" his maximum price for the kind, flavor and brand of fruit preserves, jams or jellies when packed in the base container. However, if this maximum price is a price delivered to the purchaser or to any point other than the packer's factory, the packer shall first convert it to a base price f. o. b. packer's factory by deducting whatever transportation charges were included in it.

(iii) *Deduct the container cost.* Taking his base price f. o. b. factory, the packer shall then subtract the direct cost of the base container. "Direct cost of the container" means the net cost, at the packer's factory, of the container, cap, label and proportionate part of the outgoing shipping carton, but it does not include costs of filling, closing, labeling or packing.

(iv) *Adjust for any difference in contents.* The figure obtained by this deduction shall then be adjusted, in the case of a size change, by dividing it by the number of ounces or other units in the base container and multiplying the result by the number of the same units in the new container.

(v) *Add the new container cost to get the price f. o. b. factory.* Next, the packer shall add to the adjusted figure the "direct cost of the container" in the new type and size. If his maximum price for the commodity in the base container is an f. o. b. factory price, the resulting figure is the packer's maximum price, f. o. b. factory.

(vi) *Convert to a maximum delivered price, if the maximum price for the base container is on a delivered basis.* If the packer's maximum price for the fruit preserves, jam or jelly in the base container is a delivered price, he shall figure transportation charges to be added, as follows: The packer shall take the transportation charges which he first deducted to get his base price and adjust them in exact proportion to the difference in shipping weight. If for any reason the fruit preserves, jam or jelly in the new container will move under a different freight tariff classification, the packer shall figure his transportation charges (by the same means of transportation and to the same destination) on the basis of the new shipping weight, but at the rate in effect for that freight tariff classification during March 1942. Increases in tariff rates or transportation taxes made since March 31, 1942, shall not be taken into account. (Similar principles shall apply where shipping volume is the measure of the transportation charge.) The packer shall then add these transportation charges to his f. o. b. factory price for the commodity in the new container. The resulting figure is the packer's maximum delivered price.

(2) If the packer has established a maximum price for any new item prior to January 25, 1943, under Section 1341.303, he may retain that maximum price, or, at his option, he may establish a maximum price under this paragraph.

[Paragraph (e) added by Amendment 3, 7 F.R. 10226, amended by Amendment 4, 8 F.R. 1134]

(f) *Packers selling to consumers.* Any packer who regularly sells any item of fruit preserves, jams or jellies to ultimate consumers other than industrial, institutional and commercial users shall calculate a maximum price for the item separately to that class of purchasers. If during the 1941 base period such a packer sold the item also to wholesalers or retailers, he shall calculate his maximum price to ultimate consumers (other than industrial, institutional and commercial users) by adding to his maximum price to such consumers under the General Maximum Price Regulation, the permitted increase which he has calculated under this regulation for his retailers or for his wholesalers (converted to retail units). If during the 1941 base period he sold the item only to ultimate consumers (other than industrial, institutional and commercial users), he shall add the permitted increase which the nearest comparable packer who sells to retailers or wholesalers has computed for his retailers or for his wholesalers (converted to retail units).

[Paragraph (f) added by Amendment 3, 7 F.R. 10226]

(g) *Separate maximum prices in sales to wholesalers and retailers.* Any packer who has an established practice of selling an item to wholesalers and retailers at substantially different prices may calculate separate maximum prices to these classes of purchasers. For this purpose, the packer shall accordingly segregate his 1941 prices for the item when calculating weighted average prices charged during the 1941 base period.

(h) *Sales to the United States and agencies.* Any packer selling an item to the United States or its agencies shall take as his maximum price in that sale the maximum price established for him in sales to wholesalers, or, if he sells only to retailers, the maximum price established for him in sales to retailers. A packer who sells only to the ultimate consumer shall take as his maximum price the maximum price which the nearest comparable packer who sells to wholesalers or retailers is entitled to charge.

[Paragraphs (g) and (h) added by Amendment 5, 8 F.R. 2023]

(i) *Adjustable pricing.* Any person may offer or agree to adjust any selling price to a price not higher than the maximum price in effect at the time of delivery. Where a petition for amendment requires extended consideration, the Price Administrator may, upon application in an appropriate situation, grant permission to agree to adjust prices upon deliveries made while the petition is pending in accordance with the disposition of the petition.

§ 1341.303 *Inability to fix maximum prices under § 1341.302* (a) If the packer's maximum price for any item cannot be determined under § 1341.302, his maximum price shall be the maximum price of the most closely competitive packer.

(b) If the packer's maximum price for any item cannot be determined under § 1341.302 or under paragraph (a) of this section, the maximum price shall be a price determined after specific authorization from the Office of Price Administration, Washington, D. C., on application setting forth (1) a detailed description of the kind, flavor, brand and container type and size; and (2) a statement of the facts which differentiate it from the most similar item for which he has determined a maximum price, identifying the similar item and stating the maximum price determined for it. When authorization is given, it will be accompanied by instructions for determining the maximum price. Within ten days after the price has been determined, the seller shall report it to the Office of Price Administration, Washington, D. C. This price shall be subject to adjustment at any time by the Office of Price Administration.

§ 1341.304 *Less than maximum prices.* Lower prices than those established by this Maximum Price Regulation No. 226 may be charged, demanded, paid or offered.

§ 1341.305 *Customary allowances and discounts.* The maximum prices established by §§ 1341.302 and 1341.303 shall be reduced to reflect the packer's customary allowances, discounts and other price differentials.

§ 1341.306 *Transfers of business or stock in trade.* If the business, assets, or stock in trade of any packer are sold or otherwise transferred on or after September 26, 1942, and the transferee carries on the business, the maximum prices of the transferee shall be the same as those to which his transferor would have been subject if no transfer had taken place, and his obligation to keep records sufficient to verify those prices shall be the same. The transferor shall either preserve and make available, or turn over to the transferee, all records of transactions prior to the transfer which are necessary to enable the transferee to comply with the record provisions contained in this regulation.

§ 1341.307 *Evasion.* The price limitations set forth in this Maximum Price Regulation No. 226 shall not be evaded, whether by direct or indirect methods, in connection with an offer, solicitation, agreement, sale, delivery, purchase or receipt of or relating to fruit preserves, jams and jellies, alone or in conjunction with any other commodity or by way of any commission, service, transportation or other charge or discount, premium or other privilege, or by tying-agreement or other trade understanding, or otherwise.

§ 1341.308 *Enforcement.* Any person violating a provision of this Maximum Price Regulation No. 226, is subject to the criminal penalties, civil enforcement actions, and suits for treble damages provided by the Emergency Price Control Act of 1942.

§ 1341.309 *Records and reports.* Every packer who makes sales of any fruit preserves, jams or jellies covered by this Maximum Price Regulation No. 226, shall (a) preserve for examination by the Office of Price Administration for a period of two years all his existing records which were the basis for the computations required by § 1341.302; and (b) preserve for the same period all records of the same kind as he has customarily kept, relating to the prices which he charged for fruit preserves, jams or jellies sold on and after September 26, 1942; and (c) file with the Office of Price Administration, Washington, D. C., within 10 days after determining his maximum prices for each kind, flavor, brand and container type and size of fruit preserves, jams or jellies, a statement showing (1) his weighted average price and his increase in the cost of the raw agricultural commodity, as determined under § 1341.302, together with the maximum price determined under this regulation and all customary allowances, discounts and differentials, and (2) in those cases in which the maximum price was determined by the maximum price of the most closely competitive packer, the maximum price and the name and address of the packer whose maximum price was adopted; and (d) preserve for a period of two years a true copy of each such statement filed with the Office of Price Administration for examination by any person during ordinary business hours. Any packer who claims that substantial injury would result to him from making any such statement available to any other person, may file a copy of the statement with the nearest regional, State, district, or field office of the Office of Price Administration. The information contained in the statement will not be published or disclosed unless it is determined that the withholding of the information is contrary to the purposes of this regulation.

§ 1341.309a *Information which packers must give their customers*—(a) *Notice from packers to wholesalers.* In the case of any item of fruit preserves, jams or jellies which is being sold by a packer to a wholesaler for the first time after the packer's maximum price for it has been established under §§ 1341.302 or 1341.303, the packer shall send the wholesaler (before or at the time of delivery) a written statement which lists for each such item included in the sale (1) the weighted average price charged by the packer during the month of December 1941, called the "base price", (2) the packer's maximum price, as calculated under the provisions of this regulation, called the "maximum price", and (3) the amount of the difference between the "base price" and the "maximum price", called the "wholesaler's permitted increase". If the packer has established a maximum price under paragraphs (a) to (d) of § 1341.-

302, but made no sales of the item during December 1941, his base price shall be his highest offering price during December 1941, but if he had no offering price, he shall report only the permitted increase which the most closely competitive packer calculated for his own wholesalers. If the packer has established a maximum price under paragraph (e) of § 1341.302, he is not required to notify his wholesalers under the provisions of this paragraph. If the packer has established a maximum price by taking the maximum price of his competitor, as provided in § 1341.303 (a), and he made no sales of the item during December 1941, his base price shall be his highest offering price during December 1941 or, if he had no offering price, the base price of the most closely competitive packer. When any packer asks for special authority to determine a maximum price under § 1341.303 (b), the Office of Price Administration will instruct him how to determine his base price. When calculating the "wholesaler's permitted increase", the packer shall adjust any fraction of a cent to the nearest fractional unit in which the wholesaler customarily quotes prices for the item.

[Paragraph (a) as amended by Amendment 3, 7 F.R. 10226, and Amendment 4, 8 F.R. 1134]

(b) *Notice from packers to retailers*—(1) *General package requirement.* Every packer who sells any item of fruit preserves, jams or jellies under his own label during the 90-day period beginning November 6, 1942, whether to a wholesaler or a retailer, shall include with its shipping case (or other package unit in which the retailer usually purchases the product) a "Notice of Retailer's Permitted Increase". This notice must be either pasted or stamped on the outside of each shipping case sold or printed on a slip and enclosed. In the latter case the packer shall place this statement on the outside: "Retailer's Notice Enclosed". The packer shall calculate the retailer's permitted increase for the item by reducing the permitted increase which he computed for the wholesaler under paragraph (a), where necessary, to the units in which the commodity is usually sold at retail. When making this calculation, the packer shall adjust fractions of one-half cent or more to the next higher cent and fractions of less than one-half cent to the next lower cent. Except for the proper insertion, the Notice of Retailer's Permitted Increase shall read as follows:

NOTICE OF RETAILER'S PERMITTED INCREASE

Your new OPA ceiling price for the enclosed item is your March ceiling price *plus* ------ cents per retail container. OPA requires you to keep this information for examination.

[Paragraph (b) (1) as amended by Amendment 5, 8 F.R. 2023]

(2) *First sales directly to retailers; where notices do not accompany packages.* In the case of any item of fruit preserves, jams or jellies which is being sold by a packer to any retailer for the first time after the packer's maximum price for it has been established under §§ 1341.302 or 1341.303 and which for any reason is being sold in a form which does not include a packer's Notice of Retailer's Permitted Increase, the packer shall send the retailer (before or at the time of delivery) a written statement that (i) clearly identifies each such item included in the sale and (ii) states the "permitted increase" for it which the retailer is directed to add to his maximum price as established under the General Maximum Price Regulation. When preparing the statement the packer shall calculate the retailer's permitted increase for the item by reducing the permitted increase which he computed for the wholesaler under paragraph (a), where necessary, to the units in which the commodity is usually sold at retail. When making this calculation, the packer shall adjust fractions of one-half cent or more to the next higher cent and fractions of less than one-half cent to the next lower cent. Each statement shall be accompanied by this notice:

Your new OPA ceiling price for each item noted is your March ceiling price *plus* the permitted increase shown per retail container. OPA requires you to keep this information for examination.

This statement may also contain similar information for any other items covered by this regulation even though they are not included in the sale.

(c) *Notification of wholesalers and retailers where the packer's maximum price has again been changed.* In cases where the packer is required to revise his maximum price for an item because of an amendment changing the packer's pricing method, the packer shall insert shipping case notices, in the manner explained above in paragraph (b), for 90 days after the change is made. If the packer previously sent out retailer notices for the item, he shall add the following sentence to the new notice: "OPA has made a new change in the packer's ceiling price and it now directs you to re-figure your ceiling as provided in this notice." The packer shall also notify his wholesalers in the manner explained in paragraph (a), and in each case where a wholesaler notice for the item has already been sent out he shall add the same new sentence and shall request that the wholesaler do likewise when notifying retailers.

[Paragraph (c) added by Amendment 5, 8 F.R. 2023]

[§ 1341.309a added by Amendment 1, 7 F.R. 8889]

§ 1341.310 *Petitions for amendment.* Any person seeking an amendment of any provision of this Maximum Price Regulation No. 226 may file a petition for amendment in accordance with the provisions of Revised Procedural Regulation No. 1.[4]

[§ 1341.310, as amended by Supplementary Order 26; 7 F.R. 8948]

[NOTE: Procedural Regulation No. 6 (7 F.R. 5087, 5665) provides for the filing of applications for adjustment of maximum prices for commodities or services under Government contracts or subcontracts. Supplementary Order No. 9 (7 F.R. 5444) makes the provisions of Procedural Regulation No. 6 applicable to all price regulations, with the exception of those on scrap, waste, and salvage materials.]

[NOTE: Supplementary Order No. 28 (7 F.R. 9619) provides for the filing of applications for adjustment or petitions for amendment based on a pending wage or salary increase requiring the approval of the National War Labor Board.]

§ 1341.311 *Applicability.* The provisions of this Maximum Price Regulation No. 226 shall be applicable only to the United States and the District of Columbia.

§ 1341.312 *Applicability of the General Maximum Price Regulation.* The provisions of this Maximum Price Regulation No. 226 supersede the provisions of the General Maximum Price Regulation with respect to sales and deliveries of fruit preserves, jams and jellies for which maximum prices are established by this Regulation, except as provided in § 1341.315 (b).

§ 1341.313 *Export sales.* The maximum prices at which a person may export fruit preserves, jams and jellies shall be determined in accordance with the provisions of the Revised Maximum Export Price Regulation[5] issued by the Office of Price Administration.

§ 1341.314 *Definitions.* (a) When used in this Maximum Price Regulation No. 226 the term:

(1) "Person" includes an individual, corporation, partnership, association, any other organized group of persons, legal successors or representatives of any of the foregoing and includes the United States, any of its agencies, any other government, or any of its political subdivisions and any agency of any of the foregoing.

(2) "Packer" means a person who preserves and packs one or more of the products defined in subparagraphs (3) and (4) as fruit preserves, jams and jellies. A packer of any kind of fruit preserves, jams or jellies, covered by this regulation shall be a packer when selling any other kind covered by this regulation unless he sells that other kind as a wholesaler or retailer. "Wholesaler" and "retailer" mean the persons respectively referred to as "wholesalers" and "retailers" in Maximum Price Regulation No. 255 and Revised Maximum Price Regulation No. 256.

(3) "Fruit preserves and jams" shall mean any viscous or semi-solid food obtained by concentrating a mixture of fruit and saccharine ingredients in which the fruit ingredient is not less than 45 parts and the saccharine ingredients not more than 55 parts by weight, as defined by the Regulation Fixing and Establishing Definitions and Standards of Identity for Preserves, Jams, issued under the Federal Food Drug and Cosmetic Act of 1938 and printed in the FEDERAL REGISTER on September 5, 1940.[6]

(4) "Fruit jellies" shall mean any semi-solid food of gelatinous consistency

[4] 7 F.R. 8961.

[5] 7 F.R. 5059, 7242, 8829, 9000, 10530.

[6] 5 F.R. 3554.

obtained by concentrating, by the application of heat, a mixture of fruit juice or diluted or concentrated fruit juice and saccharine ingredients, in which the fruit juice is not less than 45 parts by weight and the saccharine ingredients not more than 55 parts by weight, as defined by the Regulation Fixing and Establishing Definitions and Standards of Identity for Jellies, issued under the Federal Food Drug and Cosmetic Act of 1938 and printed in the FEDERAL REGISTER on September 5, 1940.[1]

(5) "The most closely competitive packer" means the packer who:

(i) Sells to the same class of buyer,

(ii) Packs the same or similar quality range of the product.

(iii) Has sold in the past the same kind of fruit preserves, jams or jellies at approximately the same prices as the packer establishing a maximum price.

(iv) Has used the same general merchandising methods, and

(v) Is located in the same general growing and packing area or, if there is no such packer in the same general growing and packing area, is located in the nearest growing and packing area.

(b) Unless the context otherwise requires, the definitions of section 302 of Emergency Price Control Act of 1942 shall apply to other terms used in this regulation.

§ 1341.315 *When prices stablished under § 1341.302 may be charged.* (a) The maximum prices established by § 1341.302 shall not apply to any of the following flavors of fruit preserves, jams and jellies until October 1, 1942; apple, boiled cider, crabapple, grape and quince.

(b) Prior to October 1, 1942, every packer shall sell the flavors listed in paragraph (a) subject to maximum prices computed in conformity with the General Maximum Price Regulation.

§ 1341.316 *Effective date.* This Maximum Price Regulation No. 226 (§§ 1341.-301 to 1341.316 inclusive) shall become effective September 26, 1942. [Issued September 21, 1942.]

§ 1341.317 *Effective dates of amendments.*

Amendment Nos. and Issue dates:	*Effective*
Correction, 10-28-42	11-3-42
Amendment 1, 10-31-42	11-6-42
Amendment 2, 10-31-42	11-5-42
Amendment 3, 12-5-42	12-11-42
Amendment 4, 1-23-43	1-25-43
Amendment 5, 2-12-43	2-18-43
Amendment 6, 3-9-43	3-15-43

Issued this 9th day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-3708; Filed, March 9, 1943; 12:13 p. m.]

PART 1341—CANNED AND PRESERVED FOODS

[MPR 232,[2] as Amended March 9, 1943]

APPLE BUTTER

Section 1341.452 (g) is added, so that Maximum Price Regulation shall read as follows:

[1] 5 F.R. 3558.

[2] 7 F.R. 7778, 7966, 8890, 8948, 10226; 8 F.R. 1135.

In the judgment of the Price Administrator, seasonal conditions and other factors affecting the sale of apple butter have resulted in the establishment under the General Maximum Price Regulation[3] of maximum prices which are not generally fair and equitable as applied to the 1942 pack and which are not best calculated to secure adequate production of this commodity. This Maximum Price Regulation No. 232 is issued by the Price Administrator in order to establish for the packers of apple butter maximum prices which are fair and equitable and which will effectuate the purposes of the Emergency Price Control Act of 1942. A statement of the considerations involved in the issuance of this Regulation has been issued and filed with the Division of the Federal Register.[4]

The Price Administrator has given due consideration to the prices of apple butter prevailing between October 1 and October 15, 1941, and has made adjustments for such relevant factors as he has determined to be of general applicability. So far as practicable, the Price Administrator has consulted with representatives of the apple butter industry.

The maximum prices established by this regulation are not below prices which will reflect to apple growers a price for apples equal to the highest of any of the following prices, as determined and published by the Secretary of Agriculture: (1) 110 per centum of the parity price adjusted by the Secretary of Agriculture for grade location and seasonal differentials; (2) the market price prevailing on October 1, 1941; (3) the market price prevailing on December 15, 1941; or (4) the average price during the period July 1, 1919, to June 30, 1929.

Therefore, under the authority vested in the Price Administrator by the Emergency Price Control Act of 1942, Maximum Price Regulation No. 232 is hereby issued.

Sec.	
1341.451	Prohibition against dealing in apple butter above maximum prices.
1341.452	Packer's maximum prices for apple butter.
1341.453	Inability to fix maximum prices under § 1341.452.
1341.454	Less than maximum prices.
1341.455	Customary allowances and discounts.
1341.456	Transfers of business or stock in trade.
1341.457	Evasion.
1341.458	Enforcement.
1341.459	Records and reports.
1341.459a	Information which packers must give their customers.
1341.460	Petition for amendment.
1341.461	Applicability.
1341.462	Applicability of the General Maximum Price Regulation.
1341.463	Export sales.
1341.464	Definitions.
1341.465	Effective date.
1341.466	Effective dates of amendments.

[3] 7 F.R. 3153, 3330, 3666, 3990, 3991, 4339, 4487, 4659, 4738, 5027, 5192, 5276, 5365, 5445, 5484, 5565, 5775, 5783, 5784, 6058, 6081, 6216, 6615, 6007, 6794, 6939, 7093, 7322, 7454, 7758, 7913, 8431, 8881, 9004, 8942, 9435 9615, 9616, 9732, 10155, 10454; 8 F.R. 371, 1204, 1317, 2029, 2110, 2346.

[4] Copies may be obtained from the Office of Price Administration. Statements of considerations are also issued simultaneously with issuance of amendments.

AUTHORITY: §§ 1341.451 to 1341.466, inclusive, issued under Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871.

§ 1341.451 *Prohibition against dealing in apple butter above maximum prices.* (a) On and after October 1, 1942, regardless of any contract or other obligation, no packer shall sell or deliver any apple butter at a price higher than the maximum prices established by this Maximum Price Regulation No. 232;

(b) No person in the course of trade or business shall buy or receive any apple butter from a packer at a price higher than the maximum prices established by this Maximum Price Regulation No. 232;

(c) No person shall agree, offer, solicit or attempt to do any of these things.

[NOTE: Supplementary Order No. 7 (7 F.R. 5176) provides that the prohibition contained in any price regulation against buying or receiving any commodity or service at a price higher than the maximum price permitted by such regulation shall not apply to any war procurement agency, or government whose defense is vital to the defense of the United States.]

§ 1341.452 *Packer's maximum prices for apple butter.* (a) The packer's maximum price per dozen or other unit f. o. b. factory for each brand, container type and size of apple butter shall be:

(1) The weighted average price per dozen or other unit f. o. b. factory charged by the packer for the brand, container type and size during the months of October and November 1941; plus

(2) ½¢ for each pound of finished apple butter in a dozen or other unit of that size container; plus

(3) The sum of the weighted average cost increases for raw materials. The increase shall be computed for each raw material by taking the difference per dozen or other unit of the finished product between the weighted average cost delivered at the factory of the raw material purchased or contracted for between March 1, 1941, and October 1, 1941, and the weighted average cost delivered at the factory of the raw material purchased or contracted for between March 1, 1942, and October 1, 1942; except as limited in paragraph (b) (3) of this section.

(b) In determining the packer's maximum price:

(1) The "weighted average price" shall be the total gross sales dollars charged for each brand, container type and size divided by the number of units of that item sold. All sales made in the regular course of business during the months of October and November 1941 shall be included, except sales made to the United States. Sales made prior to this period shall not be included, even though delivery was made during the period.

[Paragraph (1) as amended by Amendment 1, 7 F.R. 8890]

(2) The "weighted average cost" of any raw material shall be the total amount paid for it divided by the total number of pounds or other unit purchased.

(3) In computing the weighted average costs of raw materials delivered at the factory, the packer shall exclude from the computation any amounts paid in excess of the following amounts:

(i) For raw materials other than fresh apples the maximum prices which the

packer's supplier or suppliers were entitled to charge him under the General Maximum Price Regulation or under any other pertinent maximum price regulation in the respective sales by which the raw materials were acquired by the packer.

(ii) For fresh apples the sum of (*a*) the weighted average cost delivered at the factory of apples purchased or contracted for between March 1, 1941, and October 1, 1941, and (*b*) $8 a ton.

(4) In converting the increased cost of raw materials into increased cost per dozen or other unit for each brand and container type and size, the increase shall be allocated to each container type and size in the same proportion as costs of raw materials in 1941 were allocated.

(c) The maximum price for each brand, container type and size for a packer who owns more than one factory shall be determined separately for each factory. But if any two or more factories had the same f. o. b. factory prices in 1941 a maximum price may be determined uniformly for that group by using the combined figures of the group in the computations required by paragraphs (a) and (b) of this section. In applying for the specific authorization of a price under paragraph (b) of § 1341.453, application may be made for a uniform maximum price applicable to the whole group.

(d) Any packer who regularly sold a purchaser any item of apple butter on a delivered price basis during the calendar year 1941 shall increase the maximum price for the item, as computed under the preceding paragraphs of this section, by the amount of the freight charge for that item which he added to his f. o. b. factory price during March 1942. The resulting price shall be the packer's maximum delivered price for that purchaser.

[NOTE: Supplementary Order No. 31 (7 F.R. 9894) provides that: "Notwithstanding the provisions of any price regulation, the tax on transportation of all property (excepting coal) imposed by section 620 of the Revenue Act of 1942 shall, for purposes of determining the applicable maximum price of any commodity or service, be treated as though it were an increase of 3% in the amount charged by every person engaged in the business of transporting property for hire. It shall not be treated, under any provision of any price regulation or any interpretation thereof, as a tax for which a charge may be made in addition to the maximum price."]

[NOTE: Supplementary Order No. 34 (7 F.R. 10779) permits special packing expenses to be added to maximum prices on sales to procurement agencies of the United States.]

(e) *New container types and sizes.* (1) The maximum price per dozen or other unit for a brand of apple butter packed in any container type or size which the packer did not sell during October and November 1941 shall be calculated as follows. He shall:

(i) *Determine the base container.* If the packer sold the same brand of apple butter during October and November 1941, but only in other container types or sizes, he shall first determine the most similar container type in which he is able to calculate a maximum price for that brand under this regulation (even though he no longer sells that container type). From that container type he shall choose the nearest size which is 50% or less larger, or if there is no such size, 50% or less smaller (even though he no longer sells those sizes). This will be the "base container." If there is no such smaller size, he shall go to the next most similar container type and proceed in the same manner to find the base container.

NOTE: In most cases "the most similar container type" will be merely the container type which the packer is adding to or replacing, like the tin which he may be replacing with glass. Where there has been only a size change, "the most similar container type" will of course, be the same container type. This is also true in the reverse situation; where there has been a change only in container type, the "nearest size" will be the same size.

(ii) *Find the base price.* The packer shall take as the "base price" his maximum price for the brand of apple butter when packed in the base container. However, if this maximum price is a price delivered to the purchaser or to any point other than the packer's factory, the packer shall first convert it to a base price f. o. b. packer's factory by deducting whatever transportation charges were included in it.

(iii) *Deduct the container cost.* Taking his base price f. o. b. factory, the packer shall then subtract the direct cost of the base container. "Direct cost of the container" means the net cost, at the packer's factory, of the container, cap, label and proportionate part of the outgoing shipping carton, but it does not include costs of filling, closing, labeling or packing.

(iv) *Adjust for any difference in contents.* The figure obtained by this deduction shall then be adjusted, in the case of a size change, by dividing it by the number of ounces or other units in the base container and multiplying the result by the number of the same units in the new container.

(v) *Add the new container cost to get the price f. o. b. factory.* Next, the packer shall add to the adjusted figure the "direct cost of the container" in the new type and size. If his maximum price for the commodity in the base container is an f. o. b. factory price, the resulting figure is the packer's maximum price, f. o. b. factory.

(vi) *Convert to a maximum delivered price, if the maximum price for the base container is on a delivered basis.* If the packer's maximum price for the apple butter in the base container is a delivered price, he shall figure transportation charges to be added, as follows: The packer shall take the transportation charges which he first deducted to get his base price and adjust them in exact proportion to the difference in shipping weight. If for any reason the apple butter in the new container will move under a different freight tariff classification, the packer shall figure his transportation charges (by the same means of transportation and to the same destination) on the basis of the new shipping weight, but at the rate in effect for that freight tariff classification during March 1942. Increases in tariff rates or transportation taxes made since March 31, 1942, shall not be taken into account. (Similar principles shall apply where shipping volume is the measure of the transportation charge.) The packer shall then add these transportation charges to his f. o. b. factory price for the commodity in the new container. The resulting figure is the packer's maximum delivered price.

(2) If the packer has established a maximum price for any new item prior to January 25, 1943, under § 1341.453, he may retain that maximum price, or, at his option, he may establish a maximum price under this paragraph.

[Paragraph (e) added by Amendment 2, 7 F.R. 10226, amended by Amendment 3, 8 F.R. 1135]

(f) *Packers selling to consumers.* Any packer who regularly sells any item of apple butter to ultimate consumers other than industrial, institutional and commercial users shall calculate a maximum price for the item separately to that class of purchasers. If during the 1941 base period such a packer sold the item also to wholesalers or retailers, he shall calculate his maximum price to ultimate consumers (other than industrial, institutional and commercial users) by adding to his maximum price to such consumers, under the General Maximum Price Regulation, the permitted increase which he has calculated under this regulation for his retailers or for his wholesalers (converted to retail units). If during the 1941 base period he sold the item only to ultimate consumers (other than industrial, institutional and commercial users), he shall add the permitted increase which the nearest comparable packer who sells to retailers or wholesalers has computed for his retailers or for his wholesalers (converted to retail units).

[Paragraph (f) added by Amendment 2, 7 F.R. 10226]

(g) *Adjustable pricing.* Any person may offer or agree to adjust any selling price to a price not higher than the maximum price in effect at the time of delivery. Where a petition for amendment requires extended consideration, the Price Administrator may, upon application in an appropriate situation, grant permission to agree to adjust prices upon deliveries made while the petition is pending in accordance with the disposition of the petition.

§ 1341.453 *Inability to fix maximum prices under § 1341.452.* (a) If the packer's maximum price for any item cannot be determined under § 1341.452, his maximum price shall be the maximum price of the most closely competitive packer.

(b) If the packer's maximum price for any item cannot be determined under § 1341.452 or under paragraph (a) of this section, the maximum price shall be a price determined after specific authorization from the Office of Price Administration, Washington, D. C., on application setting forth (1) a detailed description of the brand, container type and size; and (2) a statement of the facts which differentiate it from the most similar item for which he has determined a maximum price, identifying the similar item and stating the maximum price deter-

mined for it. When authorization is given, it will be accompanied by instructions for determining the maximum price. Within ten days after the price has been determined, the seller shall report it to the Office of Price Administration, Washington, D. C. This price shall be subject to adjustment at any time by the Office of Price Administration.

§ 1341.454 *Less than maximum prices.* Lower prices than those established by this Maximum Price Regulation No. 232 may be charged, demanded, paid or offered.

§ 1341.455 *Customary allowances and discounts.* The maximum prices established by §§ 1341.452 and 1341.453 shall be reduced to reflect the packer's customary allowances, discounts and other price differentials.

§ 1341.456 *Transfers of business or stock in trade.* If the business, assets, or stock in trade of any packer are sold or otherwise transferred on or after October 1, 1942, and the transferee carries on the business, the maximum prices of the transferee shall be the same as those to which his transferor would have been subject if no transfer had taken place, and his obligation to keep records sufficient to verify those prices shall be the same. The transferor shall either preserve and make available, or turn over to the transferee, all records of transactions prior to the transfer which are necessary to enable the transferee to comply with the record provisions contained in this Regulation.

§ 1341.457 *Evasion.* The price limitations set forth in this Maximum Price Regulation No. 232 shall not be evaded, whether by direct or indirect methods, in connection with an offer, solicitation, agreement, sale, delivery, purchase or receipt of or relating to apple butter, alone or in conjunction with any other commodity or by way of any commission, service, transportation or other charge or discount, premium or other privilege, or by tying-agreement or other trade understanding, or otherwise.

§ 1341.458. *Enforcement.* Any person violating a provision of this Maximum Price Regulation No. 232, is subject to the criminal penalties, civil enforcement actions, and suits for treble damages provided by the Emergency Price Control Act of 1942.

§ 1341.459 *Records and reports.* Every packer who makes sales of any apple butter covered by this Maximum Price Regulation No. 232, shall (a) as long as the Emergency Price Control Act of 1942 continues in effect, preserve for examination by the Office of Price Administration all his existing records which were the basis for the computations required by § 1341.452; and (b) preserve for the same period all records of the same kind as he has customarily kept, relating to the prices which he charged for apple butter sold on and after October 1, 1942; and (c) file with the Office of Price Administration, Washington, D. C., within 10 days after determining his maximum prices for each brand, container type and size of apple butter, a statement showing (1) his weighted average price and his increases in the cost of raw materials, as determined under § 1341.452, together with the maximum price determined under this regulation and all customary allowances, discounts and differentials, and (2) in those cases in which the maximum price was determined by the maximum price of the most closely competitive packer, the maximum price and the name and address of the packer whose maximum price was adopted; and (d) as long as the Emergency Price Control Act of 1942 continues in effect, preserve a true copy of each such statement filed with the Office of Price Administration for examination by any person during ordinary business hours. Any packer who claims that substantial injury would result to him from making any such statement available to any other person, may file a copy of the statement with the nearest regional, State, or district office of the Office of Price Administration. The information contained in the statement will not be published or disclosed unless it is determined that the withholding of the information is contrary to the purposes of this regulation.

§ 1341.459a *Information which packers must give their customers*—(a) *Notice from packers to wholesalers.* In the case of any item of apple butter which is being sold by a packer to a wholesaler for the first time after the packer's maximum price for it has been established under §§ 1341.452 or 1341.453, the packer shall send the wholesaler (before or at the time of delivery) a written statement which lists for each such item included in the sale (1) the weighted average price charged by the packer during the month of December 1941, called the "base price", (2) the packer's maximum price, as calculated under the provisions of this regulation, called the "maximum price", and (3) the amount of the difference between the "base price" and the "maximum price", called the "wholesaler's permitted increase". If the packer has established a maximum price under paragraphs (a) to (d) of § 1341.452, but made no sales of the item during December 1941, his base price shall be his highest offering price during December 1941, but if he had no offering price, he shall report only the permitted increase which the most closely competitive packer calculated for his own wholesalers. If the packer has established a maximum price under paragraph (e) of § 1341.452, he is not required to notify his wholesalers under the provisions of this paragraph. If the packer has established a maximum price by taking the maximum price of his competitor, as provided in § 1341.453 (a), and he made no sales of the item during December 1941, his base price shall be his highest offering price during December 1941 or, if he had no offering price, the base price of the most closely competitive packer. When any packer asks for special authority to determine a maximum price under § 1341.453 (b), the Office of Price Administration will instruct him how to determine his base price. When calculating the "wholesaler's permitted increase", the packer shall adjust any fraction of a cent to the nearest fractional unit in which the wholesaler customarily quotes prices for the item.

[Paragraph (a) as amended by Amendments 2 and 3, 7 F.R. 10226, 8 F.R. 1135]

(b) *Notice from packers to retailers*—(1) *General package requirement.* Every packer who sells any item of apple butter during the 90-day period beginning November 6, 1942, whether to a wholesaler or a retailer, shall include with the shipping case (or other package unit in which the retailer usually purchases the product) a "Notice of Retailer's Permitted Increase". This notice must be either pasted or stamped on the outside of each shipping case sold, or printed on a slip and enclosed. In the latter case the packer shall place this statement on the outside: "Retailer's Notice Enclosed". The packer shall calculate the retailer's permitted increase for the item by reducing the permitted increase which he computed for the wholesaler under paragraph (a), where necessary, to the units in which the commodity is usually sold at retail. When making this calculation, the packer shall adjust fractions of one-half cent or more to the next higher cent and fractions of less than one-half cent to the next lower cent. Except for the proper insertion, the notice of retailer's permitted increase shall read as follows:

NOTICE OF RETAILER'S PERMITTED INCREASE

Your new OPA ceiling price for the enclosed item is your March ceiling price *plus* ---- cents per retail container. OPA requires you to keep this information for examination.

(2) *First sales directly to retailers; where notices do not accompany packages.* In the case of any item of apple butter which is being sold by a packer to any retailer for the first time after the packer's maximum price for it has been established under §§ 1341.452 or 1341.453 and which for any reason is being sold in a form which does not include a packer's Notice of Retailer's Permitted Increase, the packer shall send the retailer (before or at the time of delivery) a written statement that (i) clearly identifies each such item included in the sale and (ii) states the "permitted increase" for it which the retailer is directed to add to his maximum price as established under the General Maximum Price Regulation. When preparing the statement the packer shall calculate the retailer's permitted increase for the item by reducing the permitted increase which he computed for the wholesaler under paragraph (a), where necessary, to the units in which the commodity is usually sold at retail. When making this calculation, the packer shall adjust fractions of one-half cent or more to the next higher cent and fractions of less than one-half cent to the next lower cent. Each statement shall be accompanied by this notice:

Your new OPA ceiling price for each item noted is your March ceiling price *plus* the permitted increase shown per retail container. OPA requires you to keep this information for examination.

This statement may also contain similar information for any other items covered

by this regulation even though they are not included in the sale.

[§ 1341.459a added by Amendment 1, 7 F.R. 8890]

§ 1341.460 *Petition for amendment.* Any person seeking an amendment of any provision of this Maximum Price Regulation 232 may file a petition for amendment in accordance with the provisions of Revised Procedural Regulation No. 1.[1]

[§ 1341.460 as amended by Supplementary Order 26, 7 F.R. 8948]

[NOTE: Procedural Regulation No. 6 (7 F.R. 5087, 5665) provides for the filing of applications for adjustment of maximum prices for commodities or services under Government contracts or subcontracts. Supplementary Order No. 9 (7 F.R. 5444) makes the provisions of Procedural Regulation No. 6 applicable to all price regulations, with the exception of those on scrap, waste, and salvage materials.]

[NOTE: Supplementary Order No. 28 (7 F.R. 9619) provides for the filing of applications for adjustment or petitions for amendment based on a pending wage or salary increase requiring the approval of the National War Labor Board.]

§ 1341.461 *Applicability.* The provisions of this Maximum Price Regulation No. 232 shall be applicable only to the United States and the District of Columbia.

§ 1341.462 *Applicability of the General Maximum Price Regulation.* The provisions of this Maximum Price Regulation No. 232 supersede the provisions of the General Maximum Price Regulation with respect to sales and deliveries of apple butter for which maximum prices are established by this regulation.

§ 1341.463 *Export sales.* The maximum prices at which a person may export apple butter shall be determined in accordance with the provisions of the Revised Maximum Export Price Regulation[2] issued by the Office of Price Administration.

§ 1341.464 *Definitions.* (a) When used in this Maximum Price Regulation No. 232 the term:

(1) "Person" includes an individual, corporation, partnership, association, any other organized group of persons, legal successors or representatives of any of the foregoing and includes the United States, any of its agencies, any other Government, or any of its political subdivisions and any agency of any of the foregoing.

(2) "Packer" means a person who preserves and packs apple butter as defined in subparagraph (3).

(3) "Apple butter" is the smooth, semi-solid food having a characteristic apple flavor obtained by cooking a mixture of the strained edible portion of apples and saccharine ingredients, consisting of not less than 5 parts, by weight, of apple ingredient (calculated on a fresh fruit basis using an average percentage of soluble apple solids of 13.7 percent) to 2 parts, by weight, of saccharine ingredients. The product may be prepared with or without any of the following: Apple juice, lemon juice, lime juice, citric acid, lactic acid, malic acid, tartaric acid and salt. Saccharine ingredients may be any of the following: (i) Sugar, (ii) invert sugar sirup, (iii) brown sugar, (iv) invert brown sugar sirup, (v) honey, (vi) corn sirup, (vii) any combination of two or more of (i), (ii), (iii), (iv), (v) and (vi), but if honey is a component the weight of its solids is not less than ⅖ of the weight of the solids of the combination; or (viii) any combination of corn sugar or dextrose and (i), (ii), (iii), (iv), (v), (vi), or (vii), but if honey is a component the weight of its solids is not less than ⅖ of the weight of the solids of the combination. Apple butter is further defined by the Regulation Fixing and Establishing Definitions and Standards of Identity for Fruit Butters, issued under the Federal Food Drug and Cosmetic Act of 1938[1] and published in the FEDERAL REGISTER on September 5, 1940.

(4) "Raw material" means any ingredient used in the making of apple butter, including the ingredients listed in subparagraph (3).

(5) "The most closely competitive packer" means the packer who: (i) Sells to the same class of buyer,

(ii) Packs the same or similar quality range of the product,

(iii) Has sold in the past the same kind of apple butter at approximately the same prices as the packer establishing a maximum price,

(iv) Has used the same general merchandising methods, and

(v) Is located in the same general growing and packing area or, if there is no such packer in the same general growing and packing area, is located in the nearest growing and packing area.

(b) Unless the context otherwise requires, the definitions of section 302 of Emergency Price Control Act of 1942 shall apply to other terms used in this regulation.

§ 1341.465 *Effective date.* This Maximum Price Regulation No. 232 (§§ 1341.451 to 1341.465 inclusive) shall become effective October 1, 1942.

§ 1341.466 *Effective dates of amendments.*

Amendment Nos. and Issue dates:	*Effective*
Amendment 1, 10-31-42	11-6-42
Amendment 2, 12-5-42	12-11-42
Amendment 3, 1-23-43	1-25-43
Amendment 4, 3-9-43	3-15-43

Issued this 9th day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-3709; Filed, March 9, 1943; 12:12 p. m.]

[1] 7 F.R. 8961.
[2] 7 F.R. 5059, 7242, 8829, 9000, 10530.

PART 1351—FOOD AND FOOD PRODUCTS

[MPR 255,[2] as amended March 9, 1943]

PERMITTED INCREASES FOR WHOLESALERS OF CERTAIN FOODS

Canned fruits, berries and juices, as listed.
Frozen fruits, berries and vegetables.
Fruit preserves, jams and jellies.
Apple butter.
Canned apples.
Apple sauce.
Apple juice.
Canned boned chicken and turkey.
Maple sugar.
Fountain fruits.
Tamales.
Tortillas.
Potato chips.
Raisin filled or topped biscuits and crackers.
Fig bars.
Bakers' fillings for fruit pie and pastry.
Peanut candy.
Honey (extracted).
Canned chili con carne.
Shoestring potatoes.
Julienne potatoes.
Pretzels.
Nut topping.
Canned prune juice, canned dried prunes, canned prune concentrate, and all other canned dried prune products.
Canned chicken and noodle dinner.
Canned chicken a la king.
Canned homestyle chicken.

[1] 5 F.R. 3561.
[2] 7 F.R. 8890, 10471, 10472; 8 F.R. 1266, 2106.

A new paragraph (g) is added to § 1351.703 so that maximum Price Regulation No. 255 shall read as follows:

This Maximum Price Regulation No. 255 is issued by the Price Administrator in order to establish maximum wholesale prices for certain food products at levels which are generally fair and equitable and which will aid in stabilizing the cost of living. A statement of the considerations involved in the issuance of this regulation has been issued and filed with the Division of the Federal Register.[3]

Therefore, under the authority vested in the Price Administrator by the Emergency Price Control Act of 1942, as amended, and Executive Order No. 9250, Maximum Price Regulation No. 255 is hereby issued.

Sec.
1351.701 Purposes of Maximum Price Regulation No. 255.
1351.702 Prohibition against selling and buying above maximum prices.
1351.703 Wholesaler's maximum prices for certain listed foods.
1351.704 Customary allowances and discounts.
1351.705 When maximum prices may be established or changed under § 1351.703.
1351.706 Information which wholesalers must give their customers.
1351.707 Evasion.
1351.708 Enforcement.
1351.709 Records and reports of wholesalers.
1351.710 Applicability of the General Maximum Price Regulation and other maximum price regulations.
1351.711 Petitions for amendment.
1351.712 Applicability.
1351.713 Export sales.
1351.714 Definitions.
1351.715 Revocation of superseded regulations.
1351.716 Effective date.
1351.717 Effective dates of amendments.

AUTHORITY: §§ 1351.701 to 1351.717, inclusive, issued under Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871.

§ 1351.701 *Purposes of Maximum Price Regulation No. 255.* Maximum Price Regulation No. 255 is issued to establish maximum wholesale prices for certain

[3] Statements of considerations are also issued simultaneously with issuance of amendments. Requests for copies should be addressed to Office of Price Administration.

food products at levels which will permit their distribution through the normal trade channels. In most cases wholesale price increases have been necessary because of upward price adjustments which various maximum price regulations have made at the processor level. In some cases the necessary wholesale adjustments have already been made in separate commodity regulations. By including such adjustments, this regulation covers in unified form all wholesale food adjustments in which wholesalers, by modifying their prices under the General Maximum Price Regulation,[1] are permitted to take account of the individual price increases which have already been allowed to processors and of which the processors are required to give them written notice.

§ 1351.702 *Prohibition against selling and buying above maximum prices.* (a) On and after November 6, 1942, regardless of any contract or obligation, no wholesaler shall sell or deliver an item of any food product at a price higher than the maximum price established for it by this Maximum Price Regulation No. 255. No person shall buy or receive an item of any food product from a wholesaler in the course of trade or business at a price higher than the maximum price established for it by this regulation. Nor shall any person agree, offer, solicit or attempt to do any of these things.

(b) However, prices lower than maximum prices may be charged and paid.

[NOTE: Supplementary Order No. 7 (7 F.R. 5176) provides that the prohibition contained in any price regulation against buying or receiving any commodity or service at a price higher than the maximum price permitted by such regulation shall not apply to any war procurement agency, or government whose defense is vital to the defense of the United States.]

§ 1351.703 *Wholesaler's maximum prices for certain listed foods*—(a) *Maximum price rule.* For each item of the food products listed in paragraph (d), the wholesaler's maximum price to any class of purchasers shall be his "base price" plus his "permitted increase" (all per dozen or other customary wholesale selling unit).

(b) "Base price" means the wholesaler's maximum price as calculated under § 1499.2 of the General Maximum Price Regulation, except that for the purposes of this calculation the wholesaler shall substitute the base month named with the food product in paragraph (d) for the words "March 1942" wherever they appear in that section. With this qualification, the wholesaler shall use every pricing method provided by § 1499.2 of the General Maximum Price Regulation which may be necessary to establish a base price for the item.

[Paragraph (b) as amended by Amendment 2, 7 F.R. 10472]

(c) "Permitted increase" means the amount which the wholesaler's supplier is required to report to him under the maximum price regulation applicable to the supplier. Where there is more than one supplier the wholesaler shall take as his permitted increase the amount reported to him by the supplier who by the time the wholesaler is establishing his maximum price has delivered to him the largest total amount of that item from the 1942 pack. Exceptions: (1) For Hawaiian canned pineapple and Hawaiian canned pineapple juice the wholesaler's permitted increase shall be the difference, f. o. b. canner's shipping point, between the canner's November 1941 list price for the item and the canner's maximum price under the General Maximum Price Regulation.

(d) This regulation shall apply to these products:

(1) Canned fruits, canned berries and canned juices, whether packed in tin, glass or any other hermetically sealed container, as follows, using February 1942 as the base month:

Fruits. Apricots; cherries, red sour pitted; cherries, sweet; figs; fruit cocktail; fruits for salad; peaches, clingstone (including clingstone nectarines); peaches, freestone (including freestone nectarines); pears; Hawaiian pineapples; plums; prunes, fresh.

Berries. Blackberries; blueberries; boysenberries; cranberries; gooseberries; huckleberries; loganberries; raspberries, black; raspberries, red; strawberries; youngberries.

Juices. Fruit juices and nectars, plain or mixed, made from any of the fruits listed in this subparagraph. Berry juices made from any of the berries listed in this subparagraph.

(2) Frozen fruits, berries and vegetables, using March 1942 as the base month, except that for sales to institutional purchasers October 1941 shall be taken as the base month.

(3) Fruit preserves, jams and jellies, using February 1942 as the base month.

(4) Apple butter, using February 1942 as the base month.

(5) [Revoked by Amendment 3, 8 F.R. 1266.]

(6) [Revoked by Amendment 3, 8 F.R. 1266.]

(7) Canned apples, using February 1942 as the base month.

(8) Apple sauce, packed in metal or glass, using February 1942 as the base month.

(9) Apple juice, packed in metal, glass or wood, using February 1942 as the base month.

(10) [Revoked by Amendment 4, 8 F.R. 2106.]

(11) Canned boned chicken and canned boned turkey, using March 1942 as the base month.

(12) Maple sugar, using March 1942 as the base month.

(13) [Revoked by Amendment 5, 8 F.R. 2673.]

(14) Fountain fruits, using March 1942 as the base month.

(15) [Revoked by Admendment 4, 8 F.R. 2106.]

(16) Tamales, using March 1942 as the base month.

(17) Tortillas, using March 1942 as the base month.

(18) Potato chips, using March 1942 as the base month.

(19) Raisin filled or topped biscuits and crackers, using March 1942 as the base month.

(20) Fig bars, using March 1942 as the base month.

(21) Bakers' fillings for fruit pie and pastry, using March 1942 as the base month.

(22) Peanut candy, using March 1942 as the base month.

(23) Extracted honey packed in containers of a capacity of ten pounds or less, using February 1942 as the base month.

[Paragraphs (7) to (23) added by Amendment 1, 7 F.R. 10471]

(24) Canned chili con carne, using March 1942 as the base month.

(25) Shoestring potatoes, using March 1942 as the base month.

(26) Julienne potatoes, using March 1942 as the base month.

(27) Pretzels, using March 1942 as the base month.

(28) Nut topping, using March 1942 as the base month.

(29) Canned prune juice, canned dried prunes, canned prune concentrate, and all other canned dried prune products, using March 1942 as the base month.

(30) Canned chicken and noodle dinner, using March 1942 as the base month.

(31) Canned chicken a la king, using March 1942 as the base month.

(32) Canned homestyle chicken, using March 1942 as the base month.

[Paragraphs (24) to (32) added by Amendment 3, 8 F.R. 1266]

(e) *Maximum prices for new container types and sizes for which the wholesaler has received no permitted increase or cannot calculate a base price.* (1) If only a new container type is involved, that is, if the wholesaler sold the same kind, style, flavor, brand, and size, but only in other container types, during the base period named in paragraph (d), he shall select from that kind, style, flavor, brand, and size the most closely comparable container type for which he is able to calculate a maximum price either under this Regulation or under § 1499.2 of the General Maximum Price Regulation (even though he no longer sells that container type). He shall then add to the current delivered cost of the container type being priced the same dollars and cents markup which he added to the delivered cost of the container type selected (all per dozen or other customary wholesale selling unit). The resulting figure shall be the wholesaler's maximum price for the item.

(2) If only a new size is involved, that is, if the wholesaler sold the same kind,

[1] 7 F.R. 3153, 3330, 3666, 3990, 3991, 4339, 4487, 4659, 4738, 5027, 5192, 5276, 5365, 5445, 5484, 5565, 5775, 5783, 5784, 6007, 6058, 6081, 6216, 6615, 6794, 6939, 7093, 7322, 7454, 7758, 7913, 8431, 8881, 9004, 8942, 9435, 9615, 9616, 9732, 10155, 10454; 8 F.R. 371, 1204, 1317, 2029, 2110, 2346.

style, flavor, brand, and container type, but only in other sizes, during the base period named in paragraph (d), he shall select from that kind, style, flavor, brand and container type the nearest size for which he is able to calculate a maximum price either under this regulation or under § 1499.2 of the General Maximum Price Regulation and which is one-third or less larger or, if there is no such size, one-third or less smaller (even though he no longer sells that size). He shall then add to the current delivered cost of the size being priced the same dollars and cents markup which he added to the delivered cost of the size selected (all per dozen or other customary wholesale selling unit). The resulting figure shall be the wholesaler's maximum price for the item.

(3) If both a new container type and a new size are involved, that is, if the wholesaler sold the same kind, style, flavor, and brand, but only in other container types and sizes, during the base period named in paragraph (d), he shall first select from that kind, style, flavor, and brand the most closely comparable container type for which he is able to calculate a maximum price either under this regulation or under § 1499.2 of the General Maximum Price Regulation (even though he no longer sells that container type), and from that container type he shall select the nearest size which is one-third or less larger or, if there is no such size, one-third or less smaller (even though he no longer sells that size). If there is no smaller size, he shall go to the next most closely comparable container type and proceed in the same manner to find a base container type and size. He shall then add to the current delivered cost of the container type and size being priced the same dollars and cents markup which he added to the delivered cost of the container type and size selected (all per dozen or other customary wholesale selling unit). The resulting figure shall be the wholesaler's maximum price for the item.

(f) *Maximum prices for items for which the wholesaler cannot otherwise calculate maximum prices.* If the wholesaler is unable to calculate a maximum price for a new item under the preceding paragraphs, he shall (1) select from the same general classification and price range as the item being priced the most closely comparable item for which a maximum price is established under any regulation; (2) divide his current selling price for that item by its actual cost, delivered to him; and (3) multiply the figure so obtained by the current cost, delivered to him, of the item being priced (all per dozen or other customary wholesale selling unit). The resulting figure shall be the wholesaler's maximum price for the item.

[Paragraphs (e) and (f) as added by Amendment 2, 7 F.R. 10472]

[NOTE: Supplementary Order No. 31 (7 F.R. 9894) provides that: "Notwithstanding the provisions of any price regulation, the tax on transportation of all property (excepting coal) imposed by section 620 of the Revenue Act of 1942 shall, for purposes of determining the applicable maximum price of any commodity or service, be treated as though it were an increase of 3% in the amount charged by every person engaged in the business of transporting property for hire. It shall not be treated, under any provision of any price regulation or any interpretation thereof, as a tax for which a charge may be made in addition to the maximum price."]

[NOTE: Supplementary Order No. 34 (7 F.R. 10779) permits special packing expenses to be added to maximum prices on sales to procurement agencies of the United States.]

(g) *Adjustable pricing.* Any person may offer or agree to adjust any selling price to a price not higher than the maximum price in effect at the time of delivery. Where a petition for amendment requires extended consideration, the Price Administrator may, upon application in an appropriate situation, grant permission to agree to adjust prices upon deliveries made while the petition is pending in accordance with the disposition of the petition.

§ 1351.704 *Customary allowances and discounts.* No wholesaler shall change any customary allowance, discount, or other price differential to a class of purchasers if the change results in a higher net price to that class of purchasers.

§ 1351.705 *When maximum prices may be established or changed under § 1351.703*—(a) *What must be done before a maximum price may be established.* No wholesaler may establish a maximum price for any item under § 1351.703 until he has received delivery of a customary amount of the item after this Maximum Price Regulation No. 255 has become applicable to it. To this extent the regulation shall be considered as having been in effect since August 5, 1942, for canned fruits, berries and juices; August 28, 1942, for frozen fruits, berries and vegetables; September 26, 1942, for fruit preserves, jams and jellies; October 1, 1942, for apple butter; October 5, 1942, for canned apples, apple sauce, and apple juice.

[Paragraph (a) as amended by Amendment 1, 7 F.R. 10471]

(b) *When a maximum price is established.* On and after November 6, 1942, a maximum price becomes "established" (that is, fixed) for any wholesaler as soon as he has either filed a price for the item or disclosed it to any prospective customer, whether by sale, delivery, offer or notice of any kind. A maximum price may be established only once and having been established it may not be changed except with the written permission of the appropriate field office of the Office of Price Administration in cases of clerical error or other formal mistake.

(c) *What price becomes established as the maximum price.* The price which is established in this way as the wholesaler's maximum price is the one which he filed or disclosed. In most cases the maximum price so established will be the price which the wholesaler computed under § 1351.703. However, in some instances the wholesaler may want to disclose a *lower* price than the one which he computed and at the same time save his right to sell at the higher figure. He can establish the higher price as his ceiling price at the time of disclosure only by recording and naming it as such, in ink on his books, before he discloses the lower price.

§ 1351.706 *Information which wholesalers must give their customers*—(a) *Wholesaler's notice to retailers.* The wholesaler's obligation to notify his retailers of "permitted increases" is limited to cases in which the packer has not done so. The packer is required in some cases to include with the carton or other package unit in which the wholesaler usually handles the product a "Notice of Retailer's Permitted Increase", either stamped on the outside or printed on a slip and enclosed. In the latter case the packer is further required to indicate on the outside that such a notice has been included. In this way the wholesaler is able to determine as to any item when his own duty to notify a particular retailer exists.

In the case of any item which is being sold by a wholesaler to any retailer for the first time after the wholesaler's maximum price for it has been established under this Maximum Price Regulation No. 255 and which is being sold in a form which does not include a manufacturer's or producer's Notice of Retailer's Permitted Increase, the wholesaler shall send the retailer (before or at the time of delivery) a written statement that (1) clearly identifies each such item included in the sale and (2) states the "permitted increase" for it which the retailer is directed to add to his maximum price as established under the General Maximum Price Regulation. When preparing the statement the wholesaler shall calculate the retailer's permitted increase for each item by reducing his own permitted increase under § 1351.703, where necessary, to the units in which the commodity is usually sold at retail. When making this calculation, the wholesaler shall adjust fractions of one-half cent or more to the next higher cent and fractions of less than one-half cent to the next lower cent. Each statement shall be accompanied by this notice:

Your new OPA ceiling price for each item noted is your March ceiling price *plus* the permitted increase shown per retail container. OPA requires you to keep this information for examination.

The statement may also include similar information for any other items covered by this regulation even though they are not included in the sale.

Although this regulation requires no special form for listing items and permitted increases, an example of an approved form which may be helpful to many wholesalers is set forth below. The particular example given happens to be one for fruit preserves, jams and jellies, but the item columns may readily be redrawn and renamed to fit any of the other products covered by this regulation.

NOTICE OF RETAILER'S PERMITTED INCREASE

To: ----------------------------

Address: ----------------------------

Your new OPA ceiling price for each item noted is your March ceiling price *plus* the permitted increase shown per retail container. OPA requires you to keep this information for examination.

Item					Permitted increase per retail container
Flavor	Kind	Brand	Container type	Size	
Strawberry	Preserves	Smith's Best	Regular jar	2 lb	2¢
Grape	Jelly	Smith's Best	Regular jar	1 lb	1¢
Guava	Jelly, etc	Red Sail	Re-use tumbler	2 lb	2¢

Wholesaler: ----------------------------

Address: ----------------------------

Date: ----------- By: ----------------------------

(b) *Notice to wholesalers.* In the case of any item which is being sold by a wholesaler to any other wholesaler to whom he customarily sells, for the first time after the seller's maximum price for it has been established under this Maximum Price Regulation No. 255, the seller shall send the buyer (before or at the time of delivery) a written statement that (1) clearly identifies each item included in the sale for which the seller has determined a maximum price under this regulation, and (2) states the permitted increase which the purchaser is entitled in each case to add when computing his maximum price under § 1351.703. This permitted increase shall be the same permitted increase which was reported to the seller by his supplier.

§ 1351.707 *Evasion.* The price limitations set forth in this Maximum Price Regulation No. 255 shall not be evaded, whether by direct or indirect methods, in connection with an offer, solicitation, agreement, sale, delivery, purchase or receipt of or relating to any of the commodities covered by this regulation, alone or in conjunction with any other commodity or by way of any commission, service, transportation or other charge or discount, premium or other privilege, or by tying-agreement or other trade understanding, or otherwise.

§ 1351.708 *Enforcement.* Any person violating a provision of this Maximum Price Regulation No. 255, is subject to the criminal penalties, civil enforcement actions, license suspension proceedings, and suits for treble damages provided by the Emergency Price Control Act of 1942.

§ 1351.709 *Records and reports of wholesalers*—(a) *Base period records.* For each food product covered by this Maximum Price Regulation No. 255, every wholesaler shall (1) keep for examination by the Office of Price Administration all his existing records relating to the prices which he charged in sales in which delivery was made during the base month named in § 1351.703 and also his offering prices for delivery during that month, and (2) keep for examination by any person during ordinary business hours the notices of permitted increases given him by his suppliers and a statement prepared by him showing the information which the wholesaler must keep for examination under clause (1) plus all his customary allowances, discounts, and other price differentials. Any wholesaler who claims that he would be substantially injured by showing the statement or any notice to another person may file it with the appropriate field office of the Office of Price Administration. The information will not be shown to anyone unless withholding it would be contrary to the purposes of this regulation.

(b) *Current records.* Every wholesaler selling any food product covered by this regulation shall keep for examination by the Office of Price Administration records of the same kind as he has customarily kept relating to the prices which he charged for each such food product that he sells after this regulation becomes applicable to it.

(c) *Reports.* Within 30 days after making his first sale of any item subject to this regulation each wholesaler shall prepare a written statement showing for the item and each class of purchaser (1) his base price, (2) his permitted increase, and (3) his maximum price, all as determined under § 1351.703, and he shall file the statement with the nearest District Office or, in the absence of a District Office, the nearest State Office of the Office of Price Administration. The statement may also contain similar information for any other items covered by this regulation even though they are not required to be filed at that time. It shall be in the following form:

STATEMENT OF WHOLESALER'S MAXIMUM PRICES UNDER MAXIMUM PRICE REGULATION NO. 255

Name of Wholesaler: ----------------------------

Address: ----------------------------

Item						Base price	Permitted increase	Maximum price
Kind	Style of pack, or flavor	Grade	Brand	Container type	Size			

The wholesaler shall also include as part of the statement an attached list of all discounts, allowances, territorial differentials and any other price differentials customarily charged by him.

§ 1351.710 *Applicability of the General Maximum Price Regulation and other Maximum Price Regulations.* (a) The General Maximum Price Regulation and other Maximum Price Regulations superseded by this Maximum Price Regulation No. 255 shall continue to apply to all sales and deliveries of any item of a commodity covered by this regulation until the wholesaler has established a maximum price for it under §§ 1351.703 and 1351.705.

(b) The following sections of the General Maximum Price Regulation, as well as amendments to them, shall be applicable to every person selling at wholesale any commodity listed in § 1351.703:

(1) Special deals (§ 1499.4b).
(2) Transfers of business or stock in trade (§ 1499.5).
(3) Federal and state taxes (§ 1499.7).
(4) Base-period records (§1499.11).
(5) Sales slips and receipts (§ 1499.14).
(6) Registration (§ 1499.15).
(7) Licensing (§ 1499.16).
(8) Definitions (§ 1499.20).

§ 1351.711 *Petitions for amendment.* Any person seeking an amendment of any provision of this Maximum Price Regulation No. 285 may file a petition for amendment in accordance with the provisions of Revised Procedural Regulation No. 1.

[§ 1351.711 as amended by Supplementary Order 26, 7 F.R. 8948]

[NOTE: Procedural Regulation No. 6 (7 F.R. 5087, 5665) provides for the filing of applications for adjustment of maximum prices for commodities or services under Government contracts or subcontracts. Supplementary Order No. 9 (7 F.R. 5444) makes the provisions of Procedural Regulation No. 6 applicable to all price regulations, with the exception of those on scrap, waste, and salvage materials.]

[NOTE: Supplementary Order No. 28 (7 F.R. 9619) provides for the filing of applications for adjustment or petitions for amendment based on a pending wage or salary increase requiring the approval of the National War Labor Board.]

§ 1351.712 *Applicability.* The provisions of this Maximum Price Regulation No. 255 shall be applicable only to the

forty-eight states of the United States and the District of Columbia.

§ 1351.713 *Export sales.* The maximum prices at which a person may export any commodity covered by this Maximum Price Regulation No. 255 shall be determined in accordance with the provisions of the Revised Maximum Export Price Regulation[1] issued by the Office of Price Administration.

§ 1351.714 *Definitions.* (a) When used in this Maximum Price Regulation No. 255 the term:

(1) "Wholesaler" means any purchaser of a food product for resale who, without substantially changing its form, resells the food product other than as a retailer.

(2) "Retailer" means any purchaser of a food product for resale who, without substantially changing its form, resells the food product to an ultimate consumer other than an industrial, institutional or commercial user.

(3) "Item" means any kind, style or type of pack, flavor, grade, brand, container type and size.

(4) In the case of frozen fruits, berries and vegetables, "institutional purchaser" means any hotel, restaurant, club, hospital, sanitarium, asylum, charitable home, school, recreational camp, or other similar institution, and the armed forces of the United States, but not including service post exchanges.

(b) Unless the context requires otherwise, the definitions of section 302 of Emergency Price Control Act of 1942 shall apply to other terms used in this regulation.

§ 1351.715 *Revocation of superseded regulations.* To the extent shown, the following Maximum Price Regulations and provisions of Supplementary Regulation 14 to the General Maximum Price Regulation are hereby revoked and superseded: Maximum Price Regulation No. 197[2] (except as it applies to canned Cuban pineapple and canned Cuban pineapple juice); Maximum Price Regulation No. 212;[3] Maximum Price Regulation No. 247[4] (except as it applies to canners of domestic canned crabmeat); § 1499.73 (a) (26) of Supplementary Regulation 14 (except as it applies to canners of canned shrimp).

§ 1351.716 *Effective date.* This maximum Price Regulation No. 255 (§§ 1351.701 to 1351.716 inclusive) shall become effective November 6, 1942. [Issued October 31, 1942.]

§ 1351.717 *Effective dates of amendments.*

Amendment Nos. and issue dates:	*Effective*
Amendment 1, 12-12-42	12-18-42
Amendment 2, 12-12-42	12-18-42
Amendment 3, 1-27-43	2- 2-43
Amendment 4, 2-15-43	2-20-43
Amendment 5, 3- 1-43	3- 6-43
Amendment 6, 3- 9-43	3-15-43

Issued this 9th day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-3710; Filed, March 9, 1943; 12:12 p. m.]

[1] 7 F.R. 5059, 7242, 8829, 9000, 10530.
[2] 7 F.R. 5989, 7403, 7738, 8944.
[3] 7 F.R. 6831, 7173.
[4] 7 F.R. 8653.

PART 1381—SOFTWOOD LUMBER

[Rev. MPR 161,[1] Amendment 1]

WEST COAST LOGS

A statement of the considerations involved in the issuance of this amendment has been issued simultaneously herewith and has been filed with the Division of the Federal Register.*

A new § 1381.164 (c) is added as set forth below:

§ 1381.164 *Effective date.* * * *

(c) Notwithstanding any other provision of this Revised Regulation, the requirements of § 1381.153 (a) and (b) as to delivery shall not apply to No. 1 and No. 2 grades of Sitka Spruce logs produced under the two contracts described below. As to these grades and species of logs produced under these contracts, the maximum prices applying to those logs as listed in the price tables of § 1381.154 shall be f. o. b. rail cars at Forks, Washington, loaded at the seller's expense:

(1) Contract No. 1, dated August 7, 1942, between the State of Washington and Olympic Logging Company (formerly Eagle Logging Company) of Seattle, Washington, covering 2,400,000 ft., log scale, of spruce timber located in Section 30, Township 27 North, Range 10 West, W. M., in Jefferson County, Washington.

(2) Contract No. 3, dated August 7, 1942, between the State of Washington and Noon and Crippen, of Port Angeles, Washington, covering 1,250,000 feet, log scale, of spruce timber located in Section 19, Township 27 North, Range 11 West, W. M., in Jefferson County, Washington.

This Amendment No. 1 shall become effective March 15, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871)

Issued this 9th day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-3700; Filed, March 9, 1943; 12:15 p. m.]

PART 1381—SOFTWOOD LUMBER

[Rev. MPR 161,[1] Amendment 2]

WEST COAST LOGS

A statement of the considerations involved in the issuance of this amendment has been issued simultaneously herewith and filed with the Division of the Federal Register.*

Section 1381.159 is amended by adding a new paragraph (c) as set forth below:

§ 1381.159 *Prohibited practices.* * * *

(c) *Service commissions.* It is unlawful for any person to charge, receive or pay a commission for the service of procuring, buying, selling or locating logs, or for any related service (such as "expediting") which does not involve actual physical handling of logs, if the commission plus the purchase price results in a total payment by the buyer of logs which is higher than the maximum price of the logs. For purposes of this regulation, a commission is any service charge or payment which is figured either directly or indirectly on the basis of the quantity, price or value of the logs in connection with which the service is performed.

This amendment shall become effective March 15, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871)

Issued this 9th day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-3701; Filed, March 9, 1943; 12:13 p. m.]

*Copies may be obtained from the Office of Price Administration.
[1] 8 F.R. 1117.

PART 1381—SOFTWOOD LUMBER

[MPR 164,[1] Amendment 3]

RED CEDAR SHINGLES

A statement of the considerations involved in the issuance of this amendment has been issued simultaneously herewith and has been filed with the Division of the Federal Register.*

Section 1381.4 is amended by adding a new paragraph (c) as set forth below:

§ 1381.4 *Evasion.*

* * * * *

(c) It is unlawful for any person to charge, receive or pay a commission for the service of procuring, buying, selling or locating shingles, or for any related service (such as "expediting") which does not involve actual physical handling of shingles, if the commission plus the purchase price results in a total payment by the buyer of shingles which is higher than the maximum price of the shingles. For purposes of this regulation, a commission is any service charge or payment which is figured either directly or indirectly on the basis of the quantity, price or value of the shingles in connection with which the service is performed.

This amendment shall become effective March 15, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871)

Issued this 9th day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-3702; Filed, March 9, 1943; 12:14 p. m.]

PART 1382—HARDWOOD LUMBER

[MPR 313,[2] Amendment 2]

PRIME GRADE HARDWOOD LOGS

A statement of the considerations involved in the issuance of this amendment has been issued simultaneously herewith and filed with the Division of the Federal Register.*

In § 1382.258 (b), subparagraph (4) is revoked and (5) is renumbered to

[1] 7 F.R. 4541, 8384, 8948.
[2] 8 F.R. 1453, 2208.

become (4). A new paragraph (d) is added as set forth below:

§ 1382.258 *Prohibited practices.* * * *
(d) *Service commissions.* It is unlawful for any person to charge, receive or pay a commission for the service of procuring, buying, selling or locating logs, or for any related service (such as "expediting") which does not involve actual physical handling of logs, if the commission plus the purchase price results in a total payment by the buyer of logs which is higher than the maximum price of the logs. For purposes of this regulation, a commission is any service charge or payment which is figured either directly or indirectly on the basis of the quantity, price or value of the logs in connection with which the service is performed.

This amendment shall become effective March 15, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871)

Issued this 9th day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-3703; Filed, March 14, 1943; 12:14 p. m.]

PART 1384—HARDWOOD LUMBER PRODUCTS

[MPR 176,[1] Amendment 2]

ROTARY CUT SOUTHERN HARDWOOD BOX LUMBER

A statement of the considerations involved in the issuance of this amendment has been issued simultaneously herewith and filed with the Division of the Federal Register.*

Section 1384.4 is amended by adding a new undesignated paragraph as set forth below:

§ 1384.4 *Evasion.* * * *
It is unlawful for any person to charge, receive or pay a commission for the service of procuring, buying, selling or locating box lumber, or for any related service (such as "expediting") which does not involve actual physical handling of box lumber, if the commission plus the purchase price results in a total payment by the buyer of box lumber which is higher than the maximum price of the box lumber. For purposes of this regulation, a commission is any service charge or payment which is figured either directly or indirectly on the basis of the quantity, price or value of the box lumber in connection with which the service is performed.

This amendment shall become effective March 15, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871)

Issued this 9th day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-3704; Filed, March 9, 1943; 12:14 p. m.]

*Copies may be obtained from the Office of Price Administration.

[1] 7 F.R. 5180, 7243, 7454, 8948.

PART 1394—RATIONING OF FUEL AND FUEL PRODUCTS

[Ration Order 11,[1] Amendment 47]

FUEL OIL RATIONING REGULATIONS

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

New paragraphs (f) and (g) are added to § 1394.5305, as set forth below:

Auxiliary Rations

§ 1394.5305 *Same: Issuance of auxiliary heat ration.* * * *
(f) In any case where the allowable auxiliary ration for heating residential premises is 100 gallons or more, the board shall issue such ration only if the applicant shows that one or more of the following conditions exist:

(1) A coal or wood heating stove, or the fuel for such stove, is not available; or

(2) The purchase of a coal or wood heating stove and the fuel for such stove will cause the applicant unreasonable expense; or

(3) No member of the household is physically able to operate a coal or wood heating stove; or

(4) There is no flue or chimney or other provision for venting a coal or wood heating stove in the space to be heated.

(g) In any case where the allowable auxiliary ration for heating premises other than residential premises is 100 gallons or more, the board shall issue such ration only if the applicant shows that one or more of the following conditions exist:

(1) A coal or wood heating stove, or the fuel for such stove, is not available; or

(2) The purchase of a coal or wood heating stove and of the fuel for such stove will cause the applicant unreasonable expense; or

(3) It would be impracticable for the applicant to use a coal or wood heating stove for the purpose; or

(4) The venting of a coal or wood stove in the space to be heated would cause the applicant unreasonable expense.

This amendment shall become effective on March 15, 1943.

(Pub. Law 671, 76th Cong.; as amended by Pub. Laws 89 and 507; Pub. Law 421; W.P.B. Directive No. 1, 7 F.R. 562, Supp. Directive No. 1-0, 7 F.R. 8418; E.O. 9125, 7 F.R. 2719)

Issued this 9th day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-3716; Filed, March 9, 1943; 12:16 p. m.]

[1] 7 F.R. 8480, 8708, 8809, 8897, 9316, 9396, 9492, 9427, 9430, 9621, 9784, 10153, 10081, 10379, 10530, 10531, 10780, 10707, 11118, 11071; 8 F.R. 165, 237, 437, 369, 374, 535, 439, 444, 698, 977, 1203, 1235, 1282, 1681, 1636, 1859, 2194, 2432, 2598.

PART 1413—SOFTWOOD LUMBER PRODUCTS

[Rev. MPR 13,[1] Amendment 2]

DOUGLAS FIR PLYWOOD

A statement of the considerations involved in the issuance of this amendment has been issued simultaneously herewith and filed with the Division of the Federal Register.*

In § 1413.7 (b), subparagraph (5) is revoked and (6) is renumbered to become (5). A new paragraph (d) is added as set forth below:

§ 1413.7 *Prohibited practices.* * * *
(d) *Service commissions.* It is unlawful for any person to charge, receive or pay a commission for the service of procuring, buying, selling or locating plywood, or for any related service (such as "expediting") which does not involve actual physical handling of plywood, if the commission plus the purchase price results in a total payment by the buyer of plywood which is higher than the maximum price of the plywood. For purposes of this regulation, a commission is any service charge or payment which is figured either directly or indirectly on the basis of the quantity, price or value of the plywood in connection with which the service is performed.

This amendment shall become effective March 15, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871)

Issued this 9th day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-3717; Filed, March 9, 1943; 12:14 p. m.]

PART 1426—WOOD PRESERVATION & PRIMARY FOREST PRODUCTS

[Rev. MPR 218,[2] Amendment 4]

EASTERN WOODEN MINE MATERIALS & INDUSTRIAL BLOCKING

A statement of the considerations involved in the issuance of this amendment has been issued simultaneously herewith and filed with the Division of the Federal Register.*

Section 1426.56 is amended by revoking paragraph (c) and substituting a new one as set forth below:

§ 1426.56 *Prohibited practices.* * * *
(c) *Service commissions.* It is unlawful for any person to charge, receive or pay a commission for the service of procuring, buying, selling or locating mine material or industrial blocking, or for any related service (such as "expediting") which does not involve actual physical handling of the material, if the commission plus the purchase price results in a total payment by the buyer of the material which is higher than the maximum price of the material. For purposes of this regulation, a commission is any service charge or payment which is figured either directly or indi-

[1] 7 F.R. 10017; 8 F.R. 1588.
[2] 7 F.R. 9824, 8 F.R. 493, 1028.

rectly on the basis of the quantity, price or value of the material in connection with which the service is performed.

* * * * *

This amendment shall become effective March 15, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871)

Issued this 9th day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-3718; Filed, March 9, 1943; 12:14 p. m.]

PART 1442—CORDAGE

[MPR 340]

JUTE AND ISTLE YARN, ROVE AND ROPE

In the judgment of the Price Administrator, the maximum prices established by this regulation are and will be generally fair and equitable and will effectuate the purposes of the Emergency Price Control Act of 1942, as amended, and Executive Order No. 9250. A statement of the considerations involved in the issuance of this regulation, issued simultaneously herewith, has been filed with the Division of the Federal Register.*

§ 1442.1 *Maximum prices for jute and istle yarn, rove and rope.* Under the authority vested in the Price Administrator by the Emergency Price Control Act of 1942, as amended, and Executive Order No. 9250, Maximum Price Regulation No. 340 (Jute and Istle Yarn, Rove and Rope), which is annexed hereto and made a part hereof, is hereby issued.

AUTHORITY: § 1442.1 issued under Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871.

MAXIMUM PRICE REGULATION 340—JUTE AND ISTLE YARN, ROVE AND ROPE

CONTENTS

Sec.
1. Prohibition against transactions at prices in excess of maximum prices.
2. To what products, transactions and geographical areas this regulation applies.
3. Maximum prices for jute and istle yarn and rove.
4. Maximum prices for jute and istle rope.
5. Duty to identify rope.
6. Relation of this regulation to other regulations.
7. Enforcement.
8. Licensing and registration.
9. Records and reports required.
10. Applications for adjustment and petitions for amendment.
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12. Adjustable pricing.
Appendix A: Freight delivery zones.

SECTION 1. *Sales of jute and istle yarn, rove and rope at higher than maximum prices prohibited.* (a) On and after March 10, 1943, regardless of any contract or other obligation no person shall sell or deliver and no person shall buy or receive in the course of trade or business, any commodity for which a maximum price is established by this regulation at prices higher than the maximum prices fixed by this regulation, and no person shall agree, offer or attempt to do any of these things;

(b) Prices lower than the maximum prices may, of course, be charged and paid.

SEC. 2. *To what products, transactions and geographical areas this regulation applies*—(a) *What products are covered by this regulation*—(1) *No. I jute yarn or rove sold for manufacture into rope.* "No. I jute yarn or rove" means yarn or rove for use in the manufacture of rope, spun from a raw jute fiber mix having a weighted average cost per pound (without regard to in-freight, cost of oils or emulsions, or loss of weight in processing) of not less than $.1065 determined by the use of the raw jute fiber prices announced by Defense Supplies Corporation on December 31, 1942.

(2) *No. II jute and istle yarn or rove sold for manufacture into rope.* "No. II jute and istle yarn or rove" means yarn or rove, for use in the manufacture of rope, spun from a raw fiber mix composed of jute or istle or any combination of jute and istle fiber: *Provided*, That if the mix contains jute, the raw jute fiber used therein shall have a weighted average cost per pound (without regard to in-freight, cost of oils or emulsions, or loss of weight in processing) of not less than $.0935 determined by the use of the raw jute fiber prices announced by Defense Supplies Corporation on December 31, 1942.

(3) *No. I jute rope.* "No. I jute rope" means rope manufactured from No. I jute yarn or rove.

(4) *No. II jute and istle rope.* "No. II jute and istle rope" means rope manufactured from No. II jute and istle yarn or rove.

(b) *What transactions are covered by this regulation*—(1) *Yarn and rove.* This regulation covers all sales of No. I jute yarn and rove and No. II jute and istle yarn and rove.

(2) *Rope.* This regulation covers all sales of No. I jute rope and No. II jute and istle rope by a manufacturer or by a jobber.

Manufacturers' and jobbers' sales of such rope are divided into three categories: (i) sales to jobbers; (ii) sales to industrial users; (iii) sales to retail stores.

The term "jobber" means a person who purchases rope for the purpose of resale to industrial users and retail stores.

The term "industrial user" means any person who in 1942 was treated by the seller as an industrial user of rope as evidenced by price quotations and business correspondence, and any other person purchasing rope is substantially similar quantities and under substantially similar circumstances. The term is limited to a person who purchases rope for use and not for resale, and in general refers to persons who purchase rope in substantial quantities. In addition, the term includes the War Department, the Department of the Navy, the United States Maritime Commission and the Lend-Lease Section in the Procurement Division of the Treasury Department of the United States or any agency of the foregoing.

The term "retail store" means a person who purchases rope for the purpose of resale to ultimate users other than industrial users.

(c) *What geographical areas are covered.* This regulation shall be applicable to the continental United States, and to the District of Columbia, but not to the territories and possessions of the United States.

SEC. 3. *Maximum prices for jute and istle yarn and rove*—(a) *No. I jute yarn or rove.* The maximum price for No. I jute yarn or rove shall be 17¼ cents per pound, f. o. b. spinner's mill.

(b) *No. II yarn or rove.* The maximum price for No. II jute and istle yarn or rove shall be 16 cents per pound, f. o. b. spinner's mill.

(c) *Terms.* The maximum prices established by this regulation for rove and yarn are net prices and no discounts or allowances therefrom need be granted.

(d) *Put-ups.* The maximum prices enumerated herein for yarn and rove are prices per pound on the basis of gross weight of yarn or rove if put up on paper tubes provided that the total weight of tubes and packing material included in the gross weight shall not exceed 2% of the gross weight; and are on the basis of the net weight of yarn or rove if put up on permanent tubes which either remain the property of the seller, or are supplied by the purchaser (in either case return freight on empty tubes to be paid by the purchaser of the yarn or rove).

(e) *Sales on a delivered basis.* A delivered price in excess of the applicable maximum price, f. o. b. spinner's mill may be charged, consisting of such maximum price plus the actual amount paid to the carrier, if delivery is made by common carrier, or if delivery is made by a vehicle owned or controlled by the seller, an amount not to exceed the lowest available commercial carrier rate for the identical shipment: *Provided*, That an invoice or other memorandum shall be delivered to the purchaser showing the amount added for delivery charges.

SEC. 4 *Maximum prices for jute and istle rope.* The maximum prices at which manufacturers and jobbers may sell jute and istle rope are:

*Copies may be obtained from the Office of Price Administration.

(a) MAXIMUM PRICES FOR L. C. L.[1] SHIPMENTS DELIVERED TO ANY POINT IN ZONE I (CENTS PER POUND)

Diameter	No. I Jute rope			No. II Jute and istle rope		
	Price to jobber	Price to industrial user	Price to retail stores	Price to jobber	Price to industrial user	Price to retail stores
¾" and larger	.24¾	.28⅛	.29¼	.23½	.26⅞	.28
⅝"	25⅛	28½	29⅝	23⅞	27¼	28⅜
9/16"	25½	28⅞	30	24¼	27⅝	28¾
½"	25½	28⅞	30	24¼	27⅝	28¾
7/16"	25½	28⅞	30	24¼	27⅝	28¾
⅜"	26⅞	30¼	31⅜	25⅝	29	30⅛
5/16"	27½	30⅞	32	26¼	29⅝	30¾
¼"	27½	30⅞	32	26¼	29⅝	30¾
3/16"	28¼	31⅝	32¾	27	30⅜	31½

[1] The prices enumerated are for less than carload shipments. The maximum prices for carload shipments shall be ¼ cent per pound less than the L. C. L. prices.

(b) *Differentials for delivery in freight zones other than Zone I.*

L. C. L. shipments		*Carload shipments*
Zone II	Zone I l. c. l. price plus ½¢	Zone I l. c. l. price plus ¼¢.
Zone III	Zone I l. c. l. price plus 1¢	Zone I l. c. l. price plus ¾¢.
Zone IV	Zone I l. c. l. price plus 1½¢	Zone I l. c. l. price plus 1¢.
Zone V	Zone I l. c. l. price plus 2½¢	Zone I l. c. l. price plus 1¼¢.

NOTE: A description of the five freight delivery zones is set forth in Appendix A, and a map showing their boundaries has been filed with the Division of the Federal Register.

(c) *Cash discount.* The maximum prices established by this section for jute and istle rope are subject to a cash discount of 2 per cent 10 days.

(d) *Prices on gross weight basis.* The prices enumerated herein for rope are based upon gross weight provided that tare, consisting of wrapping and lashings, shall not exceed 2 per cent of gross weight.

SEC. 5 *Duty to mark rope for identification.* No manufacturer shall deliver any rope for which a maximum price is established by this regulation unless such rope is marked for identification by either of the following methods:

(a) Inclusion therein of a strand or yarn of paper or fiber, colored blue in the case of No. I jute rope and red in the case of No. II jute and istle rope, which strand or yarn is readily discernible by contrast with the remainder of the rope; or

(b) Attaching to each length of rope delivered a tag or label which states that the rope is No. I or No. II rope as the case may be.

SEC. 6 *Relation to other regulations*—(a) *General Maximum Price Regulation.* Any sale or delivery for which a maximum price is established by this regulation is not subect to the provisions of the General Maximum Price Regulation.[1]

(b) *Maximum Price Regulation No. 188.* The provisions of Maximum Price Regulation No. 188[2] shall not apply and this regulation shall apply to any sale or delivery of rope for which a maximum price is established by this regulation.

(c) *Revised Maximum Export Price Regulation.* The maximum price for export sales of any of the commodities covered by this regulation is governed by the Revised Maximum Export Price Regulation,[3] issued by the Office of Price Administration.

SEC. 7. *Enforcement.* (a) Persons violating any provisions of this regulation are subject to the criminal penalties, civil enforcement actions, suits for treble damages, and proceedings for revocation of licenses provided for by the Emergency Price Control Act of 1942.

(b) War procurement agencies and their contracting or paying finance officers are not subject to any liability, civil or criminal, imposed by this regulation. "War procurement agencies" include the War Department, the Department of the Navy, the United States Maritime Commission and the Lend-Lease Section in the Procurement Division of the Treasury Department, or any of their agencies.

SEC. 8 *Licensing and registration.* The provisions of Supplementary Order No. 36,[4] licensing sellers of yarns, textiles, textile products, and services related thereto, shall apply to every seller of yarn, rove and rope subject to this regulation. Supplementary Order No. 36 provides, in brief, that a license is necessary in order to make sales, other than at retail, of any yarns, textiles, textile products or services for which maximum prices are established by this and certain other regulations. A license is automatically granted to all sellers making such sales. It is not necessary to apply for the license, but sellers may later be required to register. Licenses may be suspended for violations in connection with the sale of any commodity which the seller is licensed to sell by Supplementary Order No. 36. No person whose license is suspended may sell any of such commodities during the period of suspension.

SEC. 9 *Records and reports.*[5]—(a) *Records.* Every seller must keep a record of every sale for which a maximum price is established by this regulation, including a description of the commodity sold, the name and address of the buyer, the date of the sale and the price. Every buyer shall keep similar records with regard to purchases in the course of trade or business, including the name and address of the seller. They must be kept for inspection by the Office of Price Administration for so long as the Emergency Price Control Act of 1942, as amended, is in effect.

(b) *Reports.* Any person affected by this regulation shall submit such reports as the Office of Price Administration may, from time to time, require.

SEC. 10 *Applications for adjustment and petitions for amendment*—(a) *Government contracts.* (1) The term "government contracts" is here used to include any contract with the United States or any of its agencies, or with the government or any governmental agency of any country whose defense the President deems vital to the defense of the United States under the terms of the Act of March 11, 1941, entitled "An Act to Promote the Defense of the United States." It also includes any subcontract under this kind of contract.

(2) Any person who has made or intends to make a "government contract" and who thinks that a maximum price established by this regulation is impeding or threatens to impede production of any commodity for which a maximum price is established by this regulation which is essential to the war program and which is or will be the subject of the contract, may file an application for adjustment in accordance with Procedural Regulation No. 6,[6] issued by the Office of Price Administration.

(b) *Petitions for amendment.* Any person seeking an amendment of any provision of this regulation may file a petition for amendment in accordance with the provisions of Revised Procedural Regulation No. 1,[7] issued by the Office of Price Administration.

SEC. 11 *Prohibited practices.* Any practice which is used as a device to effect a higher-than-ceiling price without actually raising the dollars and cents price is as much a violation of this regulation as an outright over-ceiling price. This applies to devices making use of commissions, services, transportation arrangements, premiums, special privileges, tying agreements, trade understandings and the like.

SEC. 12 *Adjustable pricing.* Any person may offer or agree to adjust or fix

[1] 7 F.R. 3153, 3330, 3666, 3990, 3991, 4339, 4487, 4659, 4738, 5027, 5192, 5276, 5365, 5445, 5484, 5565, 5775, 5783, 5784, 6058, 6007, 6081, 6216, 6615, 6794, 6939, 7093, 7322, 7454, 7758, 7913, 8431, 8881, 8942, 9004, 9435, 9615, 9616, 9732, 10155, 10454; 8 F.R. 371, 1204, 1317, 2029, 2110, 2346.

[2] 7 F.R. 5872, 7967, 894., 8948, 10155; 8 F.R. 537, 1815, 1980.

[3] 7 F.R. 5059, 7242, 8829, 9000, 10530.

[4] 8 F.R. 1798, 2431.

[5] The records and reports provisions of this regulation have been approved by the Bureau of the Budget under the Federal Reports Act of 1942.

[6] 7 F.R. 5087, 5664.

[7] 7 F.R. 8961.

prices to or at prices not in excess of the maximum prices in effect at the time of delivery. In an appropriate situation, where a petition for amendment or for adjustment or exception requires extended consideration, the Price Administrator may, upon application, grant permission to agree to adjust prices upon deliveries made during the pendency of the petition in accordance with the disposition of the petition.

APPENDIX A: JUTE AND ISTLE ROPE FREIGHT DELIVERY ZONES

Zone I includes the following area: The states of Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, New Jersey, Delaware and Connecticut and the District of Columbia.

Those portions of the states of New York, Pennsylvania, Maryland and Virginia which lie east of (including all points located on) the following railroad lines; the Pennsylvania Railroad running from Sodus, New York through Stanley and Elmira in the state of New York, Williamsport, Harrisburg and York in the state of Pennsylvania to Frederick, Maryland; the line of the Baltimore and Ohio Railroad running from Frederick, Maryland to Washington, D. C.; the line of the Richmond-Fredericksburg and Potomac Railroad running from Washington, D. C. to Richmond, Virginia; the line of the Seaboard Air Line Railroad from Richmond to Petersburg, Virginia; and, the line of the Norfolk and Western Railway running from Petersburg to Norfolk, Virginia.

Zone II includes the following area: Those portions of the states of New York, Pennsylvania, Maryland and Virginia not included in Zone I.

The states of Ohio, West Virginia, North Carolina, South Carolina, Georgia, Florida, Alabama, Tennessee, Kentucky, Indiana, Michigan, Wisconsin, Illinois, Mississippi, Louisiana, Arkansas, Missouri, Iowa and Minnesota.

The corporate limits of the cities of Galveston and Houston, Texas; Topeka, Lawrence and Kansas City, Kansas; Omaha, Lincoln and Beatrice, Nebraska; Sioux Falls, South Dakota; and Fargo and Grand Forks, North Dakota.

Zone III includes the following area: The states of North Dakota (except the corporate limits of the cities of Grand Forks and Fargo); South Dakota (except the corporate limits of the city of Sioux Falls); Nebraska (except the corporate limits of the cities of Omaha, Lincoln and Beatrice); Kansas (except the corporate limits of the cities of Topeka, Kansas City and Lawrence); Oklahoma, and that portion of Texas which lies east of the 100th meridian (except the corporate limits of the cities of Houston and Galveston).

Zone IV includes the following area: The states of Montana, Wyoming, Colorado, New Mexico and that portion of the state of Texas which lies west of the 100th meridian.

Zone V includes the following area: The states of Idaho, Utah, Arizona, Nevada, California, Oregon and Washington.

Effective Date

This regulation shall become effective March 10, 1943.

Issued this 9th day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-3715; Filed, March 9, 1943; 12:14 p. m.]

PART 1499—COMMODITIES AND SERVICES

[Amendment 126 to Supp. Reg. 14[1] to GMPR[2]]

TRANSPORTATION SERVICES OF CERTAIN CARRIERS

The statement of the considerations involved in the issuance of this amendment has been issued simultaneously herewith and filed with the Division of the Federal Register.*

A new subparagraph (78) is added to paragraph (a) of § 1499.73 as set forth below.

§ 1499.73 *Modification of maximum prices established by § 1499.2 of General Maximum Price Regulation for certain commodities, services and transactions.* (a) The maximum prices established by § 1499.2 of the General Maximum Price Regulation for the commodities, services and transactions listed below are modified as hereinafter provided:

* * * * * *

(78) *Transportation services of carriers by motor vehicles, other than common carriers within the exemption conferred by section 302 (c) of the Emergency Price Control Act of 1942.* (i) Persons furnishing services as carriers other than common carriers, by motor vehicle in the New York City metropolitan area (hereby defined to include the area comprising the commercial zones of New York City as established by the Interstate Commerce Commission and by the New York Public Service Commission and in addition thereto all of Long Island) who employ members of Locals Nos. 282, 807, and 816 of the International Brotherhood of Teamsters, Chauffeurs, Warehousemen, and Helpers of America affiliated with the American Federation of Labor, or who conform to the provisions of the directive in the National War Labor Board Case No. BWA 365, may sell and deliver such carrier services at prices not to exceed 5% above the maximum prices established by them in March 1942, provided the gross operating revenues of such persons for the year 1942 did not exceed $250,000.

(ii) The maximum prices authorized herein may apply as of the effective date of payment of the wage award in National War Labor Board Case No. BWA 365.

This amendment shall become effective March 13, 1943.

(Pub. Laws Nos. 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871)

Issued this 9th day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-3719; Filed, March 9, 1943; 12:12 p. m.]

*Copies may be obtained from the Office of Price Administration.

[1] 7 F.R. 5486, 5709, 6008, 5911, 6271, 6369, 6477, 6473, 6774, 6775, 6793, 6887, 6892, 6776, 6939, 7011, 6965, 7250, 7289, 7203, 7012, 7365, 7401, 7453, 7400, 7510, 7536, 7604, 7538, 7536, 7535, 7511, 7739, 7671, 7812, 7914, 7946, 8237, 8024, 8199, 8351, 8358, 8524, 8652, 8707, 8881, 8899, 9082, 8950, 9131, 8953, 8954, 8955, 8959, 9043, 9196, 9397, 9391, 9495, 9496, 10381, 9639, 9786, 9900, 9901, 10069, 10111, 10022, 10151, 10231, 10294, 10346, 10381, 10480, 10583, 10537, 10705, 10557, 10583, 10865, 11005; 8 F.R. 276, 439, 535, 494, 589, 863, 1139, 1590, 980, 1030, 876, 1121, 878, 1142, 1279, 1383, 1589, 1455, 1460, 1633, 1467, 1813, 1894, 1978, 2041, 1895, 2035, 2157, 2343, 2346, 2507, 2665.

[2] 7 F.R. 3153, 3330, 3666, 3991, 4339, 4487, 4659, 4738, 5027, 3990, 5276, 5192, 5365, 5445, 5565, 5484, 5775, 5784, 5783, 6058, 6081, 6007, 6216, 6615, 6939, 6794, 7093, 7322, 7454, 7758, 7913, 8431, 8881, 9004, 8942, 9435, 9615, 9616, 9732, 10155, 10454; 8 F.R. 371, 1204, 1317, 2029, 2110, 2346.

PART 1305—ADMINISTRATION

[Supplementary Order 38]

ACCOMMODATION SALES OF SERVICE

A statement to accompany this Supplementary Order No. 38 has been issued simultaneously herewith and has been filed with the Division of the Federal Register.*

For the reasons set forth in that statement and under the authority vested in the Price Administrator by the Emergency Price Control Act of 1942, as amended, and Executive Order No. 9250, *It is hereby ordered*, That:

§ 1305.51 *Accommodation sales of service.* (a) Any person who in March 1942 had a fixed practice of making accommodation sales of services is hereby authorized to charge, and any person purchasing accommodation services is hereby authorized to pay, for such services, rates, charges, fees and compensation therefor in an amount not exceeding the aggregate of the cost of direct labor at legally permitted wage rates and materials at actual cost thereof to the seller or at the ceiling price thereof, whichever is lower, for the service sold or supplied.

(b) As used in this supplementary order, "accommodation sales of service" means a sale made entirely without profit and for the convenience or benefit of the purchaser. It does not include sales by cooperatives, nonprofit or other organizations which make sales initially above cost but later give refunds, bonuses, dividends or other allowances to purchasers.

(c) This Supplementary Order No. 38 (§ 1305.51) shall become effective March 15, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871)

Issued this 9th day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-3754; Filed, March 9, 1943; 3:53 p. m.]

PART 1305—ADMINISTRATION

[General Ration Order 7, Amendment 1]

METHOD OF SURRENDER AND DEPOSIT OF RATION STAMPS AND COUPONS

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

General Ration Order 7 is amended in the following respects:

1. Section 1.7 is added, to read as follows:

SEC. 1.7 *Additional prohibitions.* (a) No person shall offer, solicit, attempt, or agree to do any act in violation of this order.

(b) No person shall forge, mutilate, alter or destroy any sealed envelope in which stamps or coupons are enclosed pursuant to this order, except in accordance with this or any other order of the Office of Price Administration.

2. Section 1.8 is added, to read as follows:

SEC. 1.8 *Office of Price Administration may issue suspension orders.* (a) Any person who violates this order may, by administrative suspension order, be prohibited from receiving any transfers or deliveries of, or selling or using or otherwise disposing of, any rationed product or facility. Such suspension order shall be issued for such period as in the judgment of the Administrator, or such person as he may designate for such purpose, is necessary or appropriate in the public interest and to promote the national security.

This amendment shall become effective March 9, 1943.

(§ 1305.204 issued under Pub. Law 671, 76th Cong., as amended by Pub. Laws 89, 421 and 507, 77th Cong., E.O. 9125, 7 F.R. 2719, E.O. 9280, 7 F.R. 10179, WPB Dir. 1, Supp. Dir. 1E, 1M, 1O, 1R and 1T, 7 F.R. 552, 2965, 8234, 8418, 9684, and 8 F.R. 1727, respectively, and Food Directives 1, 3, and 5, 8 F.R. 827, 2005, and 2251, respectively)

Issued this 9th day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-3753; Filed, March 9, 1943; 3:51 p. m.]

PART 1314—RAW MATERIALS FOR SHOES AND LEATHER PRODUCTS

[RPS 9,[1] Amendment 2]

HIDES, KIPS AND CALFSKINS

A statement of the considerations involved in the issuance of this amendment has been issued simultaneously herewith and has been filed with the Division of the Federal Register.*

A new paragraph, (f), is added to § 1314.11 to read as set forth below:

§ 1314.11 *Appendix A: Maximum prices for domestic hides.* * * *

(f) *Sales of bull hides at retail.* The maximum price for retail sales of bull hides shall be the applicable maximum price set forth in Appendix A hereof plus two cents per pound. The term "retail sales" means sales through a regularly maintained retail establishment to the ultimate consumer: *Provided,* That no tanner or other processor of hides and no purchaser of hides for resale shall be deemed to be an ultimate consumer.

This amendment shall become effective March 15, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871)

Issued this 9th day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-3755; Filed, March 9, 1943; 3:51 p. m.]

*Copies may be obtained from the Office of Price Administration.

[1] 7 F.R. 1227, 5706, 2000, 8948.

PART 1340—FUEL

[MPR 120,[1] Amendment 45]

BITUMINOUS COAL DELIVERED FROM MINE OR PREPARATION PLANT

A statement of considerations involved in the issuance of this amendment has been issued simultaneously herewith and filed with the Division of the Federal Register.*

A new subdivision (i) is added to § 1340.212 (b) (3) to read as follows:

§ 1340.212 *Appendix A: Maximum prices for bituminous coal produced in District No. 1.* * * *

(b) * * *

(3) *Maximum prices in cents per net ton for railroad fuel (exclusive of railroad fuel for other than locomotive fuel use).* * * *

(i) *Special price instructions.* (a) The maximum price for coals in Size Group 3 produced in Cambria County, Pennsylvania, by producers having no direct physical connections with the Conemaugh & Black Lick Railroad Company but with a rail shipping point on said railroad, at Johnstown, Pennsylvania, and whose coal is trucked to the railroad's locomotive coaling station at that point shall be $3.65 per net ton.

This Amendment No. 45 shall become effective March 15, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871)

Issued this 9th day of March, 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-3756; Filed, March 9, 1943; 3:52 p. m.]

[1] 7 F.R. 3168, 3447, 3901, 4336, 4343, 4404, 4640, 4541, 4700, 5059, 5560, 5607, 5827, 5835, 6169, 6218, 6265, 6273, 6472, 6339, 6574, 6744, 6895, 7777, 7670, 7914, 7943, 8354, 8550, 8948, 9783, 10470, 10581, 10780, 10993, 11008, 11012; 8 F.R. 926, 1388, 1629, 1679, 1747, 1971, 2023, 2030, 2270, 2284, 2501, 2497.

PART 1340—FUEL

[Correction to Amendment 23 to MPR 137[1]]

PETROLEUM PRODUCTS SOLD AT RETAIL

Section 1340.91 (q) of Amendment No. 23 to Maximum Price Regulation No. 137 is corrected to read as set forth below:

(q) In the New Haven, Connecticut Area, comprising the townships and cities of Bethany, Branford, East Haven, Hamden, Milford, North Branford, North Haven, New Haven, Orange, West Haven and Woodbridge, the maximum price for sellers at retail establishments of kerosene, No. 1 fuel oil and range oil shall be 12.2 cents per gallon.

This correction shall be effective as of February 15, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871)

Issued this 9th day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-3757; Filed, March 9, 1943; 3:51 p. m.]

PART 1341—CANNED AND PRESERVED FOODS

[MPR 152,[1] Amendment 8]

CANNED VEGETABLES

A statement of the considerations involved in the issuance of Amendment No. 8 to Maximum Price Regulation No. 152 has been issued and filed with the Division of the Federal Register.*

Subparagraph (2) of § 1341.30 (a) is amended, as shown below.

§ 1341.30 *Definitions.* (a) When used in this Maximum Price Regulation No. 152 the term: * * *

(2) "Canner" means a person who preserves by processing and hermetically sealing in containers of metal, glass or any other material one or more of the products defined herein as canned vegetables. A canner of any kind of canned vegetables covered by this regulation shall be a canner when selling any other kind covered by this regulation unless he sells that other kind as a wholesaler or retailer. "Wholesaler" and "retailer" means the persons respectively referred to as "wholesalers" and "retailers" in Maximum Price Regulations Nos. 237 and 238.

* * * * *

This amendment shall be effective March 15, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871)

Issued this 9th day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-3748; Filed, March 9, 1943; 3:53 p. m.]

[1] 7 F.R. 3165, 3749, 4273, 4653, 4780, 4853, 5363, 5868, 5941, 6057, 6896, 7902, 8353, 8938, 8948, 9335, 10684, 11008, 11112, 11075; 8 F.R. 231, 232, 1226, 1586, 1799, 2152, 2120, 2501, 2594.

[2] 7 F.R. 3895, 3963, 4453, 5138, 5363, 6219, 6266, 6472, 8948; 8 F.R. 1133.

PART 1341—CANNED AND PRESERVED FOODS

[MPR 185,[1] Amendment 7]

CANNED FRUITS AND CANNED BERRIES

A statement of the considerations involved in the issuance of Amendment No. 7 to Maximum Price Regulation No. 185 has been issued and filed with the Division of the Federal Register.*

Subparagraph (2) of § 1341.110 (a) is amended, as shown below.

§ 1341.110 *Definitions.* (a) When used in this Maximum Price Regulation No. 185 the term:

* * * * *

(2) "Canner" means a person who preserves by heating and hermetically sealing in containers of metal, glass or any other material one or more of the products defined herein as canned fruits or canned berries. A canner of any kind of canned fruits or canned berries covered by this regulation shall be a canner when selling any other kind covered by this regulation unless he sells that other kind as a wholesaler or retailer. "Wholesaler" and "retailer" mean the persons respectively referred to as "wholesalers" and "retailers" in Maximum Price Regulation No. 255 and Revised Maximum Price Regulation No. 256.

* * * * *

This amendment shall be effective March 15, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871)

Issued this 9th day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-3750; Filed, March 9, 1943; 3:52 p. m.]

PART 1341—CANNED AND PRESERVED FOODS

[Rev. MPR 233,[2] Amendment 2]

DRIED AND CANNED APPLES AND APPLE PRODUCTS

A statement of the considerations involved in the issuance of Amendment 2 to Revised Maximum Price Regulation No. 233 has been issued and filed with the Division of the Federal Register.*

Subparagraphs (2) and (4) of § 1341.427 (a) are amended, as shown below.

§ 1341.427 *Definitions.* (a) When used in this Revised Maximum Price Regulation No. 233 the term:

* * * * *

(2) "Canner" means a person who processes and packs apples, applesauce, apple juice or sweet apple cider, made from whole apples, in containers of metal or glass, or who packs apple juice or sweet apple cider, made from whole apples, in wooden containers. A canner of any commodity covered by this regulation shall be a canner when selling any other commodity covered by this regulation unless he sells that other commodity as a wholesaler or retailer. If that other commodity is covered at wholesale and retail by Maximum Price Regulations Nos. 237 and 238, "wholesaler" and "retailer" mean the persons respectively referred to as "wholesalers" and "retailers" in those regulations. If that other commodity is covered at wholesale and retail by Maximum Price Regulation No. 255 and Revised Maximum Price Regulation No. 256, "wholesaler" and "retailer" mean the persons respectively referred to as "wholesalers" and "retailers" in those regulations.

* * * * *

(4) "Processor" means a person who produces vinegar stock, boiled cider, concentrated cider, filtered concentrated apple juice, depectinized concentrated apple juice or bland apple syrup. A processor of any commodity covered by this regulation shall be a processor when selling any other commodity covered by this regulation unless he sells that other commodity as a wholesaler or retailer. If that other commodity is covered at wholesale and retail by Maximum Price Regulations Nos. 237 and 238, "wholesaler" and "retailer" mean the persons respectively referred to as "wholesalers" and "retailers" in those regulations. If that other commodity is covered at wholesale and retail by Maximum Price Regulation No. 255 and Revised Maximum Price Regulation No. 256, "wholesaler" and "retailer" mean the persons respectively referred to as "wholesalers" and "retailers" in those regulations.

* * * * *

This amendment shall be effective March 15, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871)

Issued this 9th day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-3751; Filed, March 9, 1943; 3:51 p. m.]

PART 1341—CANNED AND PRESERVED FOODS

[MPR 181,[1] as Amended March 9, 1943]

NEW-FORMULA CONDENSED SOUPS PACKED UNDER WPB CONSERVATION ORDER M-81

A new paragraph (d) is added to § 1341.51 so that Maximum Price Regulation No. 181 shall read as follows:

In the judgment of the Price Administrator, the maximum prices established by the General Maximum Price Regulation[2] for the sale of canned soups are not applicable to those canned condensed soups whose packing in tin plate or terneplate after June 30, 1942, is governed and alone permitted under Conservation Order M-81, and amendments thereto, issued by the War Production Board.

This Maximum Price Regulation No. 181 is issued by the Price Administrator in order to establish for the canners and other sellers of such canned condensed soups maximum prices which are fair and equitable and which will effectuate the purposes of the Emergency Price Control Act of 1942.

The maximum prices established herein are not below prices which will reflect to producers of the agricultural commodities from which canned condensed soups are manufactured, a price for their products equal to the highest of any of the following prices therefor as determined and published by the Secretary of Agriculture: (1) 110 per centum of the parity price for such commodity, adjusted by the Secretary of Agriculture for grade, location, and seasonal differentials; (2) the market price prevailing for such commodity on October 1, 1941; (3) the market price prevailing for such commodity on December 15, 1941; or (4) the average prices for such commodity during the period July 1, 1919 to June 30, 1929.

A statement of the considerations[3] involved in the issuance of this Regulation has been issued simultaneously herewith and has been filed with the Division of the Federal Register.

Therefore, under the authority vested in the Price Administrator by the Emergency Price Control Act of 1942, Maximum Price Regulation No. 181 is hereby issued.

Sec.
1341.51 Prohibition against selling or buying, above maximum prices, new-formula condensed soups packed under WPB Conservation Order M-81.
1341.52 Canner's maximum prices for new-formula condensed soups packed under WPB Conservation Order M-81.
1341.53 Wholesaler's and retailer's maximum prices for new-formula condensed soups packed under WPB Conservation Order M-81.
1341.54 Inability to fix maximum prices under preceding sections.
1341.55 Information and advice to purchasers from canners and wholesalers.
1341.56 Distinctive labeling.
1341.57 Transfers of business or stock in trade.
1341.58 Less than maximum prices.
1341.59 Evasion.
1341.60 Records and reports.
1341.61 Licensing; applicability of the registration and licensing provisions of the General Maximum Price Regulation.
1341.62 Marking, posting, and filing by retailers; applicability of the marking and posting provisions of the General Maximum Price Regulation.
1341.63 Enforcement.
1341.64 Petitions for amendment.
1341.65 Applicability.
1341.66 Applicability of the General Maximum Price Regulation.
1341.67 Export sales.
1341.68 Definitions.
1341.69 Effective date.
1341.70 Effective dates of amendments.

AUTHORITY: §§ 1341.51 to 1341.69, inclusive, issued under Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871.

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*Copies may be obtained from the Office of Price Administration.

[1] 7 F.R. 5772, 5988, 7530, 8948, 10684, 11075; 8 F.R. 490, 1133.

[2] 7 F.R. 7903, 8283, 8948, 10685; 8 F.R. 1135.

[1] 7 F.R. 5560.

[2] F.R. 3153, 3330, 3666, 3990, 3991, 4339, 4487, 4659, 4738, 5027, 5276, 5192, 5365, 5445, 5565, 5484, 5775, 5783, 5784, 6058, 6081, 6007, 6216, 6615, 6794, 6939, 7093, 7322, 7454, 7758, 7913, 8431, 8881, 9004, 9435, 9615, 9616, 9732, 10155, 10454, 8 F.R. 371, 1204, 1317, 2029, 2110, 2346.

[3] Statements of considerations are also issued simultaneously with the issuance of amendments. Copies may be obtained from the Office of Price Administration.

§ 1341.51 *Prohibition against selling or buying, above maximum prices, new-formula condensed soups packed under WPB Conservation Order M-81.* (a) On and after July 18, 1942, regardless of any contract or other obligation, no person shall sell or deliver any canned condensed soup which it is permissible to pack after June 30, 1942, under Conservation Order M-81, and amendments thereto, at a price higher than the maximum prices established by this Maximum Price Regulation No. 181;

(b) No person in the course of trade or business shall buy or receive any such canned condensed soup at a price higher than the maximum prices established by this Maximum Price Regulation No. 181;

(c) No person shall agree, offer, solicit, or attempt to do any of the foregoing.

(d) However, any person may offer or agree to adjust any selling price to a price not higher than the maximum price in effect at the time of delivery. Where a petition for amendment requires extended consideration, the Price Administrator may, upon application in an appropriate situation, grant permission to agree to adjust prices upon deliveries made while the petition is pending in accordance with the disposition of the petition.

[NOTE: Supplementary Order No. 7 (7 F.R. 5176) provides that the prohibition contained in any price regulation against buying or receiving any commodity or service at a price higher than the maximum price permitted by such regulation shall not apply to any war procurement agency, or government whose defense is vital to the defense of the United States.]

§ 1341.52 *Canner's maximum prices for new-formula condensed soups packed under WPB Conservation Order M-81.* (a) Except as hereinafter provided in paragraph (c) of this section, the canner in computing his maximum price per dozen for each variety and can size of canned condensed soup which it is permissible to pack after June 30, 1942, under Conservation Order M-81, and amendments thereto,

(1) Shall divide the weighted average price per dozen charged during the calendar year 1941 for the related variety of canned soup then sold, in the can size which had the largest retail sale for that variety during the calendar year 1941, by the weighted average direct cost per dozen of such soup during the calendar year 1941; and

(2) Shall multiply the figure so obtained by the direct cost per dozen of the variety and can size of canned condensed soup being priced hereunder.

(b) In determining the canner's maximum price:

(1) The "weighted average price" for any canned soup packed during the calendar year 1941 shall be the total gross sales dollars charged for each variety and can size divided by the number of dozens sold of such variety and can size during the calendar year 1941.

(2) The "weighted average direct cost per dozen" for any canned soup packed during the calendar year 1941 shall be the following costs in dollars and cents per dozen which entered into the production of canned soups up to and including the putting of the finished product in a warehouse on behalf of the canner: Raw material, can, carton, label, direct labor, and factory expenses, including maintenance, rent, heat, light, power, water, refrigeration, and indirect labor. The weighted average direct cost per dozen for each variety shall be the total direct cost divided by the number of dozens of such variety of canned soups produced during the calendar year 1941.

(3) The "direct cost per dozen" of any canned condensed soup being priced hereunder shall be computed in dollars and cents per dozen for the following factors which enter into the production of canned condensed soups up to and including the putting of the finished product in a warehouse on behalf of the canner: Raw material, can, carton, label, direct labor, and factory expenses, including maintenance, rent, heat, light, power, water, refrigeration, and indirect labor, provided that, with the exception of raw material, such direct costs shall be determined on the basis of material prices, labor rates, and overhead rates in effect on March 30, 1942. If the canner is actually producing or has actually produced any canned condensed soup being priced hereunder, he shall to that extent determine the direct cost per dozen of such canned condensed soups in dollars and cents based upon his actual production experience. If the canner is not actually producing or has not actually produced any canned condensed soup being priced hereunder, he shall estimate to the best of his ability the direct cost per dozen in accordance with his customary system of determining direct cost. The maximum price based upon such estimated direct cost shall be subject to adjustment by the Office of Price Administration at any time.

(c) If since January 1, 1941, a canner at any time sold and delivered all or part of his canned soups at a uniform price, he may sell and deliver all or part of his canned condensed soups at one or more uniform maximum prices, as hereinafter determined. The maximum price per dozen cans for the canned condensed soups, governed by this Maximum Price Regulation No. 181, which are to be sold on any uniform price line basis shall be:

(1) The average of the respective maximum prices for the varieties and can sizes of the canned condensed soups which are to be included in the uniform price line, as individually determined under paragraph (b) of this section; weighted according to

(2) The number of dozens of the related varieties of canned soups which were sold during the one-year period immediately preceding the date of computation hereunder, without regard to can size, except that in case of any price revision made under paragraph (d) of this section the number of dozens of the varieties and can sizes of canned condensed soups included in the price line which have been sold during such period shall also be included.

(d) If during any three-months period subsequent to October 1, 1942, the total sales volume, since the last price computation hereunder, of any variety sold as part of a price line has varied more than 25% in proportion to the total sales volume, during the same period, of all soups included in the price line, the canner must recompute his uniform maximum price at the end of such three-months period in accordance with the provisions of paragraph (c) of this section. But in no event shall the maximum price thus computed exceed the maximum price for such price line as first computed hereunder.

(e) No canner shall change his customary allowances, discounts, or other price differentials unless such change results in the same or a lower price.

(f) Any canner who sold any item partly on an f. o. b. factory basis and partly on a delivered basis, during the calendar year 1941, shall separately calculate for the item a maximum price f. o. b. factory and a maximum delivered price. Any canner who sold on a delivered basis by zones shall calculate a separate maximum delivered price for each zone. For the purpose of this paragraph, the canner shall accordingly segregate his 1941 prices for the item when calculating weighted average 1941 prices.

[Paragraph (f) added by Amendment 2, 7 F.R. 10470]

§ 1341.53 *Wholesaler's and retailer's maximum prices for new-formula condensed soups packed under WPB Conservation Order M-81*—(a) Every wholesaler and retailer, in computing the maximum price per dozen or per can for each brand, variety, and can size of canned condensed soup which it is permissible to pack after June 30, 1942, under Conservation Order M-81, and amendments thereto:

(1) Shall divide his maximum price per dozen or per can, as determined under the General Maximum Price Regulation, for the same brand, related variety, and that can size which had the largest sale during the calendar year 1941, by his replacement cost per dozen or per can of that soup, or, at his election, by the actual cost per dozen or per can of those units of such soup for which the price charged during March 1942 determined his maximum price under the General Maximum Price Regulation; and

[Paragraph (1) as amended by Amendment 1, 7 F.R. 5775]

(2) Shall multiply the figure so obtained by the maximum price per dozen or per can which some person, selected by him, from whom he was regularly purchasing such related canned soup during the first three months of the year 1942, is entitled to charge him under this Maximum Price Regulation No. 181 for the canned condensed soup being priced hereunder.

(b) No canned condensed soup shall be sold by any wholesaler or retailer until he has computed hereunder his maximum price for such soup, and when computed such maximum price shall be his maximum price from that time forward.

(c) No wholesaler or retailer shall change his customary allowances, dis-

counts, or other price differentials unless such change results in the same or a lower price.

(d) *Fractions of a cent.* When calculating a maximum price, the retailer shall adjust fractions of one-half cent or more to the next higher cent and fractions of less than one-half cent to the next lower cent.

[Paragraph (d) added by Amendment 2, 7 F.R. 10470]

[NOTE: Supplementary Order No. 31 (7 F.R. 9894) provides that: "Notwithstanding the provisions of any price regulation, the tax on transportation of all property (excepting coal) imposed by section 620 of the Revenue Act of 1942 shall, for the purposes of determining the applicable maximum price of any commodity or service, be treated as though it were an increase of 3% in the amount charged by every person engaged in the business of transporting property for hire. It shall not be treated, under any provision of any price regulation or any interpretation thereof, as a tax for which a charge may be made in addition to the maximum price."]

[NOTE: Supplementary Order No. 34 (7 F.R. 10779) permits special packing expenses to be added to maximum prices on sales to procurement agencies of the United States.]

§ 1341.54 *Inability to fix maximum prices under preceding sections.* (a) If the seller's maximum price for any item cannot be determined under §§ 1341.52 and 1341.53, his maximum price shall be the maximum price of the most closely competitive seller.

(b) If the seller's maximum price for any item cannot be determined under §§ 1341.52 and 1341.53 or under paragraph (a) of this section, the maximum price shall be a price determined after specific authorization from the Office of Price Administration, Washington, D. C., on application setting forth (1) a detailed description of the brand, variety and can size; and (2) a statement of the facts which differentiate it from the most similar item for which he has determined a maximum price, identifying the similar item and stating the maximum price determined for it. When authorization is given, it will be accompanied by instructions for determining the maximum price. Within ten days after the price has been determined, the seller shall report it to the Office of Price Administration, Washington, D. C. This price shall be subject to adjustment at any time by the Office of Price Administration.

[§ 1341.54 as amended by Amendment 2, 7 F.R. 10470]

§ 1341.55 *Information and advice to purchasers from canners and wholesalers.* (a) Any person, except a retailer, selling canned condensed soups covered by this Maximum Price Regulation No. 181 shall, before making any sales of such soups to any person to whom he was regularly selling any related variety of canned soup during the first three months of the year 1942, disclose in writing all maximum prices which he is entitled to charge such purchaser under this Maximum Price Regulation No. 181.

(b) Any person, except a retailer, selling canned condensed soups covered by this Maximum Price Regulation No. 181 shall, within 5 days after the receipt by him of the text, or copy thereof, of Instructions to Wholesalers and Retailers, to be distributed to canners by the Office of Price Administration, prepare and supply a copy of such Instructions to every person to whom he actually or regularly sells the canned condensed soups covered by this Maximum Price Regulation No. 181. The text of such Instructions will be prepared by the Office of Price Administration and will include specific directions to wholesalers and retailers as to the manner in which maximum prices shall be computed hereunder.

§ 1341.56 *Distinctive labeling.* Every canner, and any other person for whose account canned condensed soups covered by this Maximum Price Regulation No. 181 are packed or labeled, shall label each such soup sold by him in a manner calculated clearly to distinguish it, in the eyes of the ordinary casual purchaser at retail, from canned soups not covered by this Maximum Price Regulation No. 181, and shall file with the Office of Price Administration, Washington, D. C., on or before August 15, 1942 a sample of each new label required hereunder together with a sample of each label heretofore used, during the calendar years 1941 and 1942, on those respective canned soups not covered by this Regulation which were the most closely related to the canned condensed soups sold under this Maximum Price Regulation No. 181.

§ 1341.57 *Transfers of business or stock in trade.* If the business, assets, or stock in trade of a canner are sold or otherwise transferred on or after July 18, 1942, and the transferee carries on the business, the maximum prices of the transferee shall be the same as those to which his transferor would have been subject if no such transfer had taken place, and his obligation to keep records sufficient to verify such prices shall be the same. The transferor shall either preserve and make available, or turn over to the transferee, all records of transactions prior to the transfer which are necessary to enable the transferee to comply with the record provisions of § 1341.60.

§ 1341.58 *Less than maximum prices.* Lower prices than those established by this Maximum Price Regulation No. 181 may be charged, demanded, paid, or offered.

§ 1341.59 *Evasion.* The price limitations set forth in this Maximum Price Regulation No. 181 shall not be evaded, whether by direct or indirect methods, in connection with any offer, solicitation, agreement, sale, delivery, purchase, or receipt of or relating to canned soups, alone or in conjunction with any other commodity or by way of any commission, service transportation, or other charge, or discount, premium, or other privilege, by tying-agreement, or other trade understanding, or otherwise.

§ 1341.60 *Records and reports.* (a) Every person who makes sales of canned condensed soups shall:

(1) Preserve for examination by the Office of Price Administration all their existing records which were the basis for the computations required by § 1341.52 and § 1341.53, and (2) preserve all records of the same kind as he has customarily kept, relating to the prices which he charged for canned condensed soups sold on and after July 18, 1942, and (3) file with the appropriate field office of the Office of Price Administration on or before August 15, 1942, for canners, and within 20 days respectively after the maximum prices for all canned condensed soups sold by them can first be determined hereunder, for wholesalers, a statement certified under oath or affirmation showing the maximum prices determined hereunder for each variety and can size of canned condensed soups, and all his customary allowances, discounts, and other price differentials, with the qualification that except as hereinafter provided retailers shall not be required to file their maximum prices, and (4) preserve a true copy of such statement for examination by any person during ordinary business hours. Any person who claims that substantial injury would result to him from making such statement available to any other person shall so notify the appropriate field office of the Office of Price Administration, and if he is a retailer he shall include with the notification a true copy of such certified statement. The information contained in such a statement will not be published or disclosed unless it is determined that the withholding of such information is contrary to the purposes of this Maximum Price Regulation No. 181.

[NOTE: Supplementary Order No. 23 (7 F.R. 8478), provides that on and after October 24, 1942, no report filed with the Office of Price Administration pursuant to any price regulation need be notarized.]

(b) In addition to the foregoing, every canner who makes sales of canned condensed soups shall file with the Office of Price Administration, Washington, D. C., on or before August 15, 1942, a statement certified under oath or affirmation showing:

(1) The weighted average direct cost per dozen, as defined in § 1341.52 hereof, of those varieties of canned soups packed during the calendar year 1941 which are related to the canned condensed soups being priced hereunder, in the respective can sizes which had the largest retail sale during the calendar year 1941;

(2) The weighted average price per dozen, as defined in § 1341.52 hereof, charged by the canner during the calendar year 1941 for the canned soups specified in paragraph (b) (1);

(3) The direct cost per dozen, as defined in § 1341.52 hereof, of the canned condensed soups which are being priced hereunder. If all or part of the direct cost is estimated by the canner a statement shall also be submitted showing the basis for such estimates;

(4) The maximum price for each variety and can size of such canned condensed soups, as determined under this Maximum Price Regulation No. 181;

(5) The uniform maximum price for any price line established under this Maximum Price Regulation No. 181, together with a schedule showing the varieties and can sizes of canned condensed soup included in such price line and the

total sales volume of each such soup during the one-year period immediately preceding the date on which the uniform maximum price was computed hereunder; and

(6) A schedule showing the percentage of dry solids and the recommended dilution with water for:

(i) The canned condensed soups being priced hereunder; and

(ii) The related varieties of canned soups sold during the calendar year 1941.

(c) In addition to the foregoing, every canner whose uniform maximum price for the canned condensed soups included in any price line is revised under § 1341.52, paragraph (d) hereof, shall within 20 days after the termination of the three-months period specified in such section and paragraph file with the Office of Price Administration in Washington, D. C.,

(1) The uniform maximum price, as revised;

(2) A statement of the extent to which the sales volume of each variety included in the price line has changed since the preceding price computation; and

(3) A statement of the respective sales volumes, in dozens of cans of each of the soups included in the price line, during the one-year period immediately preceding the termination of the three-months period specified above.

§ 1341.61 *Licensing; applicability of the registration and licensing provisions of the General Maximum Price Regulation.* The registration and licensing provisions of §§ 1499.15 and 1499.16 of the General Maximum Price Regulation are applicable to every person selling at wholesale or retail any canned condensed soup covered by this Maximum Price Regulation No. 181. When used in this section the terms "selling at wholesale" and "selling at retail" have the definitions given to them by §§ 1499.20 (p) and 1499.20 (o) respectively of the General Maximum Price Regulation.

§ 1341.62 *Marking, posting and filing by retailers; applicability of the marking, posting and filing provisions of the General Maximum Price Regulation.* The marking, posting and filing provisions of § 1499.13 of the General Maximum Price Regulation are applicable to every person selling at retail any canned condensed soup covered by this Maximum Price Regulation No. 181. When used in this section, the term "selling at retail" has the definition given to it by § 1499.20 (o) of the General Maximum Price Regulation.

[§ 1341.62 as amended by Amendment 2, 7 F.R. 10470]

§ 1341.63 *Enforcement.* Persons violating any provision of this Maximum Price Regulation No. 181, are subject to the criminal penalties, civil enforcement actions, license suspension proceedings and suits for treble damages provided by the Emergency Price Control Act of 1942.

§ 1341.64 *Petitions for amendment.* Any person seeking an amendment of any provision of this Maximum Price Regulation No. 181 may file a petition for amendment in accordance with the provisions of Revised Procedural Regulation No. 1.[4]

[§ 1341.64 as amended by Supplementary Order 26, 7 F.R. 8948]

[NOTE: Procedural Regulation No. 6 (7 F.R. 5087, 5665) provides for the filing of applications for adjustment of maximum prices for commodities or services under Government contracts or subcontracts. Supplementary Order No. 9 (7 F.R. 5444) makes the provisions of Procedural Regulation No. 6 applicable to all price regulations, with the exception of those on scrap, waste, and salvage materials.]

[NOTE: Supplementary Order No. 28 (7 F.R. 9619) provides for the filing of applications for adjustment or petitions for amendment based on a pending wage or salary increase requiring the approval of the National War Labor Board.]

§ 1341.65 *Applicability.* The provisions of this Maximum Price Regulation No. 181 shall be applicable to the United States, its territories and possessions, and the District of Columbia.

§ 1341.66 *Applicability of the General Maximum Price Regulation.* The provisions of this Maximum Price Regulation No. 181 supersede the provisions of the General Maximum Price Regulation, § 1341.62 hereof, with respect to the sales and deliveries of canned condensed soups packed in tinplate or terneplate for which maximum prices are established by this Maximum Price Regulation No. 181.

§ 1341.67 *Export sales.* The maximum price at which a person may export any canned condensed soup otherwise governed by this Maximum Price Regulation No. 181 shall be determined in accordance with the provisions of the Maximum Export Price Regulation[5] issued by the Office of Price Administration.

§ 1341.68 *Definitions.* (a) When used in this Maximum Price Regulation No. 181 the term:

(1) "Person" includes an individual, corporation, partnership, association, any other organized group of persons, legal successors or representatives of any of the foregoing, the United States, any agency thereof, any other Government, or any of its political subdivisions, and any agency of any of the foregoing.

(2) "Canner" means a person who purifies by heat and hermetically seals in containers made in whole or in part of tinplate, terneplate, or blackplate or any combination thereof, but not including nonmetal containers even though the closures, crowns, or caps of such nonmetal containers are made in whole or in part of tinplate, terneplate, or blackplate.

(3) "Canned condensed soup" means any condensed soup, purified by heat and hermetically sealed in the metal containers heretofore referred to in paragraph (a) (2) of this section, of a kind and formula which it is permissible to pack after June 30, 1942, under the provisions of Conservation Order M-81, and amendments thereto, issued by the War Production Board, whether such soup was packed before or after June 30, 1942.

[4] 7 F.R. 8961.

[5] Revised: 7 F.R. 5059, 7242, 8829, 9000, 10530.

(4) "Price per dozen" shall mean "price per dozen f. o. b. factory" or "delivered price per dozen" according to the seller's customary practice, during the calendar year 1941, of charging for the item being priced.

[Paragraph (4) as amended by Amendment 2, 7 F.R. 10470]

(5) "Related variety" of canned soup means that canned soup which was the most similar in formula to the canned condensed soup as to which a maximum price is being determined.

(6) "Replacement cost" shall be the net price paid by the seller, on June 30, 1942, or the net price which the seller would have had to pay to replace such commodity on that date.

(7) "Retail sale" means a sale, by other than a canner and in the original can, to an ultimate consumer other than an industrial or commercial user.

(8) "Appropriate field office of the Office of Price Administration" means the district office for the district (or in the absence of such district office, the state office for the State) in which is located the seller's place of business from which his sales are made.

(b) Unless the context otherwise requires, the definitions set forth in section 302 of Emergency Price Control Act of 1942 shall apply to other terms used herein.

§ 1341.69 *Effective date.* This Maximum Price Regulation No. 181 (§§ 1341.51 to 1341.69 inclusive) shall become effective July 18, 1942.

[Issued July 17, 1942]

§ 1341.70 *Effective dates of amendments.*

Amendment Nos. and issue dates:	*Effective*
Amendment 1, 7-24-42	7-24-42
Amendment 2, 12-12-42	12-18-42
Amendment 3, 3-9-43	3-15-43

Issued this 9th day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-3749; Filed, March 9, 1943; 3:53 p. m.]

PART 1351—FOOD AND FOOD PRODUCTS

[MPR 280, Amendment 15]

MAXIMUM PRICES FOR SPECIFIC FOOD PRODUCTS

A statement of the considerations involved in the issuance of this amendment has been issued simultaneously herewith and has been filed with the Division of the Federal Register.*

Section 1351.814 is amended to read as follows:

§ 1351.814 *Petitions for amendment and applications for adjustment*—(a) *Petitions for amendment.* Any person seeking an amendment of any provision of this Maximum Price Regulation No. 280 may file a petition for amendment in accordance with the provisions of Re-

*Copies may be obtained from the Office of Price Administration.

vised Procedural Regulation No. 1,[1] issued by the Office of Price Administration.

(b) *Applications for adjustment.* The Office of Price Administration or any duly authorized representative thereof may adjust any of the maximum prices established herein except those established for eggs as listed in § 1351.801, paragraph (b) of the regulation, where the applicant files an application pursuant to Revised Procedural Regulation No. 1 showing that:

(1) Such maximum price is abnormally low in relation to the maximum prices of the same or similar commodities established pursuant to this regulation for other sellers, and

(2) This abnormality subjects him to hardship.

(c) *Joint applications.* Manufacturers or processors of the commodities listed in § 1351.801 except eggs, and persons who purchase those commodities from them for resale, may file joint applications for adjustment under paragraph (b) above pursuant to § 1300.14 of Revised Procedural Regulation No. 1.

(d) *Limitation on application for adjustment.* No application for adjustment pursuant to paragraph (b) above will be granted unless it is filed within:

(1) Sixty days of the effective date of this section, or

(2) Sixty days after an application for adjustment is granted pursuant to the terms of this paragraph to a person from whom the applicant purchases one of the items referred to in paragraph (b) above.

(e) Each regional administrator is authorized to make adjustments or act upon applications for adjustment under paragraph (b) above where the applicant is a wholesaler or a retailer.

§ 1351.821 *Effective dates of amendments.* * * *

(k) Amendment No. 15 (§ 1351.804) shall become effective March 15, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871)

Issued this 9th day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-3752; Filed, March 9, 1943; 3:51 p. m.]

PART 1396—FINE CHEMICALS AND DRUGS

[MPR 278,[2] Amendment 1]

TOTAQUINA AND TOTAQUINA PRODUCTS

A statement of considerations involved in the issuance of this amendment has been issued simultaneously herewith and filed with the Division of the Federal Register.*

Section 1396.306 of Maximum Price Regulation No. 278 is hereby revoked.

This amendment shall become effective March 15, 1943.

*Copies may be obtained from the Office of Price Administration.
[1] 7 F.R. 8961.
[2] 7 F.R. 10153.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871)

Issued this 9th day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-3745; Filed, March 9, 1943; 3:52 p. m.]

PART 1421—IRON AND STEEL FOUNDRY PRODUCTS

[MPR 244, Amendment 3]

GRAY IRON CASTINGS

A statement of the considerations involved in the issuance of this amendment has been issued simultaneously herewith and has been filed with the Division of the Federal Register.*

Paragraph (a) of § 1421.157 is amended, paragraph (b) of § 1421.157 is revoked, a new paragraph (e) is added to § 1421.157, a new subparagraph (12) is added to § 1421.164 (a), all to read as set forth below:

§ 1421.157 *Petitions and applications for amendment, adjustment or exception.* (a) Any seller of gray iron castings may file an application for adjustment of his maximum prices for any or all such castings: *Provided,* That he is prepared to show:

(1) That his maximum prices for such castings are below his costs of producing them, or are inadequate to maintain continued production of such castings, and

(2) That such castings are necessary to the war effort, and either

(3) That he has entered into or proposes to enter into Government contracts or subcontracts under such contracts for the sale of such castings, or

(4) That unless adjustment is granted applicant will cease or will not undertake production of such castings, and as a result the purchaser will be materially handicapped in its operations for one or more of the following reasons:

(i) Applicant possesses special knowledge and experience in the production of such castings,

(ii) No other foundry properly equipped to produce such castings is located within a convenient distance of purchaser,

(iii) There is a general shortage in the type of facility possessed by applicant for the production of such castings,

(iv) The purchaser will be unable to procure such castings from another satisfactory source except at prices higher than those requested by applicant.

Such adjustments may be granted by the administrator or, in an appropriate case, by the regional administrator for the appropriate regional office of the Office of Price Administration, and shall be based upon a consideration of changes in applicant's costs of production, his over-all returns and such other circumstances as may be pertinent to the maintenance of an adequate supply of gray iron castings needed for the war effort.

Applications for adjustment under this paragraph (a) shall be filed in accordance with the provisions of Revised Procedural Regulation No. 1 issued by the Office of Price Administration, except that they shall be filed with the appropriate regional office of the Office of Price Administration. Such applications shall be submitted on Form 344:3-A or on Forms 344:3-A and 344:3-B, whichever is applicable, in accordance with the instructions accompanying said forms. Copies of these forms may be obtained from the Office of Price Administration, Washington, D. C., or from any of its field offices.

* * * * *

(e) *Supplementary Order No. 9*[1] *and Procedural Regulation No. 6*[2] *not to apply.* Supplementary Order No. 9 issued by the Office of Price Administration dealing with applications for adjustment under Procedural Regulation No. 6 of maximum prices of sales pursuant to government contracts or subcontracts shall not apply to applications for the adjustment of the maximum prices of a gray iron casting.

§ 1421.164 *Definitions.* (a) * * *

(12) "Government contract" means any contract with the United States or any agency thereof or with the government of any country whose defense the President deems vital to the defense of the United States under the terms of the Act of March 11, 1941, entitled "An Act to promote the defense of the United States" or with any agency of any such government.

This amendment shall become effective March 13th, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871)

Issued this 9th day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-3746; Filed, March 9, 1943; 3:52 p. m.]

PART 1429—POULTRY AND EGGS

[MPR 333,[3] Amendment 1]

EGGS AND EGG PRODUCTS

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.*

Maximum Price Regulation 333 is amended in the following respect:

Section 1429.52 (e) is added to read as follows:

(e) *Sales to the United States of America.* All sales of dried whole eggs to the United States of America or any agency thereof, where the seller was obligated to make delivery of such dried whole eggs during the month of February, 1943, but where actual delivery is made to the United States of America or any agency thereof, or such dried whole eggs are received by a carrier other than

[1] 7 F.R. 5444, 9323.
[2] 7 F.R. 5087, 5664.
[3] 8 F.R. 2488.

a carrier owned by or controlled by the seller, for shipment, to the United States of America or any agency thereof, at any time after February 28, 1943.

This amendment shall become effective March 6, 1943.

(Pub. Laws 421 and 729, 77th Cong.; E.O. 9250, 7 F.R. 7871)

Issued this 9th day of March 1943.

PRENTISS M. BROWN,
Administrator.

Approved:

GROVER B. HILL,
Acting Secretary of Agriculture.

[F. R. Doc. 43-3758; Filed, March 9, 1943; 3:46 p. m.]

PART 1432—RATIONING OF CONSUMERS' DURABLE GOODS

[Ration Order 9 [1], Amendment 5]

HEATING STOVES

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

Sections 1432.13 (d) and 1432.19 (b) are amended; as set forth below:

Subpart B—Provisions Affecting Consumers and Boards

§ 1432.13 *Persons eligible to obtain certificates for new coal heating stoves.* * * *

(d) Anyone who would be eligible for an auxiliary fuel oil ration (under Ration Order No. 11) of 100 gallons or more.

* * * * *

§ 1432.19 *Issuance of certificates.* * * *

(b) Where a person who has applied for an auxiliary fuel oil ration of 100 gallons or more is ineligible for such ration because none of the conditions in paragraph (f) or (g) of § 1394.5305 of Ration Order No. 11 exists, the board shall tender him a certificate for a new coal heating stove.

This amendment shall become effective on March 15, 1943.

(Pub. Law 671, 76th Cong., as amended by Pub. Laws 89 and 507; Pub. Law 421, 77th Cong.; W.P.B. Directive No. 1, 7 F.R. 562; Supp. Directive No. 1-S, 7 F.R. 10668, E.O. 9125, 7 F.R. 2719)

Issued this 9th day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-3747; Filed, March 9, 1943; 3:53 p. m.]

Chapter XIII—Petroleum Administration for War

PART 1545—PETROLEUM SUPPLY

[PAO 7,[2] Amendment 1]

Section 1545.3 *Petroleum Administrative Order 7* hereby is amended by changing paragraph (f) to read as follows:

(f) *Effective date.* This order shall continue in effect until revoked.

(E. O. 9276, 7 F.R. 10091; E.O. 9125, 7 F.R. 2719; sec. 2 (a), Pub. Law 671, 76th Cong., as amended by Pub. Laws 89 and 507, 77th Cong.)

Issued this 8th day of March 1943.

R. K. DAVIES,
Deputy Petroleum Administrator for War.

[F. R. Doc. 43-3723; Filed March 9, 1943; 1:32 p. m.]

TITLE 46—SHIPPING

Chapter IV—War Shipping Administration

[General Order 24, Supp. 3]

PART 310—MERCHANT MARINE TRAINING

PAY OF UNITED STATES MERCHANT MARINE CORPS CADETS

War Shipping Administration emergency regulations governing the appointment and training of cadets in the United States Merchant Marine Cadet Corps.

Section 310.57 is amended to read:

§ 310.57 *Pay.* (a) Cadets will receive pay at the rate of $65 per month from the W. S. A. while at the Academy, basic schools, or places of special shore training. Pay while at the Academy or basic schools will commence on the date of attachment to the Academy or to basic schools: *Provided,* That the successful completion of the preliminary course is a prerequisite to the right of a Cadet to receive any pay or compensation. Cadets initially assigned to basic schools or the Academy for preliminary training and basic Naval Science shall not receive their balance of pay until after the date of their detachment from basic schools for assignments to ships or places of special shore training. Periods spent at places of special shore training shall be considered the same as time spent at the Academy or at basic schools.

(b) Cadets assigned to ships on or after March 15, 1943 will receive pay, while attached to such vessel, at the rate of $82.50 per month from their steamship company employers which represents the minimum basic monthly wage of $65.00 and includes the additional emergency compensation of $17.50, without regard to the port from which a vessel departs.

(c) Cadets will not receive pay from the W. S. A. when not attached to the Academy or to basic schools or assigned to places of special shore training, except when specially authorized by the Supervisor.

(d) Cadets assigned to the Academy or basic schools for advanced courses or license preparation or while waiting assignment or while at places of special shore training shall receive their pay at the end of each calendar month and on the date of their detachment from the Academy, basic school or place of special shore training.

(e) The Supervisor may place any cadet on a non-pay basis for disciplinary reasons while assigned to the Academy, basic schools, or places of special shore training.

(E.O. 9054, 7 F.R. 837; E. O. 9198, 7 F.R. 5383)

E. S. LAND,
Administrator.

MARCH 8, 1943.

[F. R. Doc. 43-3720; Filed, March 9, 1943; 12:21 p. m.]

TITLE 49—TRANSPORTATION AND RAILROADS

Chapter I—Interstate Commerce Commission

Subchapter B—Carriers by Motor Vehicle

PART 220—EMBARGOES

At a session of the Interstate Commerce Commission, Division 5, held at its office in Washington, D. C., on the 2d day of March 1943.

The matter of continuous and adequate service by motor common carriers of property, and sections 204 (a) and 216 (b), being under consideration,

It is ordered, That:

Sec.
220.1 Carriers to give public notice of embargoes.
220.2 Notice of delay in performing service.
220.3 Carrier's duty to transport unaffected.

AUTHORITY: §§ 220.1 to 220.3 inclusive, issued under Secs. 204 (a) (1) and (6), 49 Stat. 546; § 4, 52 Stat. 1237; 49 U.S.C. 304 (a) (1) and (6).

§ 220.1 *Carriers to give public notice of embargoes.* (a) Whenever any motor common carrier of property subject to the Interstate Commerce Act finds that because of a lack of facilities or personnel, or because it is required to give preference and precedence to other traffic legally entitled to such priority, or because of other compelling circumstances not within the control of the carrier, it is or will be unable to perform all authorized transportation services requested of it, and that it will be necessary for it temporarily to suspend the offering of service in the transportation of any commodity, commodities, or class of traffic, to or from any territory, point, shipper, consignee, or connecting carrier, or over any route, it shall immediately give public notice of such fact by a written notice of an embargo, specifying the extent thereof, the date the embargo is to become effective, its duration, if known, and the reasons why the placing of the embargo is necessary.

(b) Immediately upon the issuance of a notice of an embargo as required by paragraph (a) of § 220.1, one copy of such notice shall be mailed to the Bureau of Motor Carriers, Interstate Commerce Commission, Washington, D. C., two copies shall be mailed or delivered to the District Director of the Interstate Commerce Commission in the district where the principal headquarters of the carrier is located, one copy shall be posted for public inspection in each office of the carrier where the embargo is to be made effective, one copy shall be served upon

*Copies may be obtained from the Office of Price Administration.

[1] 7 F.R. 10720; 8 F.R. 1318, 2433.

[2] 8 F.R. 1756.

each connecting carrier with whom the issuing carrier interchanges traffic in cases where traffic so interchanged is affected, and, so far as is reasonably practicable in each case, the embargo shall be brought to the attention of interested shippers and consignees.

(c) Except in instances when the notice of an embargo specifies the date of its expiration, a notice of the termination or modification of an embargo shall be issued, posted, and filed by the carrier, and notice of such termination shall be given to interested shippers, consignees, and connecting lines, in the same manner as prescribed for notice of the establishment of an embargo in paragraph (b) of this section.

§ 220.2 *Notice of delay in performing service.* In all instances, other than those specified in § 220.1 of this chapter, when a motor common carrier of property subject to the Interstate Commerce Act, is unable to perform authorized transportation promptly upon request, it shall notify the person requesting the service of the anticipated delay and the reason therefor, and shall promptly notify the Bureau of Motor Carriers, Interstate Commerce Commission, Washington, D. C., and the District Director of the Bureau of Motor Carriers, Interstate Commerce Commission, in the district where the carrier has its principal headquarters, of any inability to perform requested transportation within a reasonable time, and the reason therefor. Upon the termination of the conditions which render the carrier unable to perform desired transportation within a reasonable time, the carrier shall notify the Bureau of Motor Carriers and the District Director, mentioned above, of the changed conditions.

§ 220.3 *Carrier's duty to transport unaffected.* The provisions of §§ 220.1 and 220.2 of this chapter shall not be construed to relieve any carrier of the duty to furnish transportation service, nor to relieve any carrier of the duty to observe all requirements of law and the regulations prescribed by the Commission.

And it is further ordered, That this order shall become effective April 15, 1943, and shall continue in effect until the further order of the Commission.

By the Commission, Division 5.

[SEAL] W. P. BARTEL, *Secretary.*

[F. R. Doc. 43-3773; Filed, March 10, 1943: 11:25 a. m.]

Notices

DEPARTMENT OF THE INTERIOR.

Bureau of Mines.

THORNTON AND COMPANY

ORDER REVOKING LICENSE AND DIRECTING ITS SURRENDER

In the matter of Thornton and Company, licensee. Proceeding for revocation of license.

To: Thornton and Company, R. D. #2, Mechanicsburg, Pennsylvania. Based upon the records in this matter, I, R. R. Sayers, Director of the Bureau of Mines, make the following findings of fact.

1. On February 2, 1943, a Specification of Charges against you, setting forth violations of the Federal Explosives Act (55 Stat. 863) and the regulations pursuant thereto of which you were accused, was mailed to you at the above, your last known address, giving you notice to mail an answer within 15 days demanding a hearing if you wished to be heard on the charges against you.

2. More than 25 days have elapsed since the giving of said notice. The length of time required for mail to be delivered to the Bureau of Mines, Washington, D. C., from Mechanicsburg, Pennsylvania, does not exceed 3 days. You have failed to answer the charges against you or to demand a hearing.

3. The charges against you are true.

Now, therefore, by virtue of the authority vested in me by sections 8 and 18 of the Federal Explosives Act (55 Stat. 863) and § 301.22 of the regulations thereunder (7 F.R. 5901), *It is hereby ordered,* That Purchaser's License No. 404040 and all other licenses, if any, issued to you under the Federal Explosives Act (55 Stat. 863), be and they are hereby revoked as of midnight, March 15, 1943;

That prior to midnight, March 15, 1943, you shall dispose of all of your explosives or ingredients thereof by selling them to properly licensed persons, by using them, or by destroying them; and

That prior to midnight, March 15, 1943, you shall surrender all licenses and certified or photographic copies thereof, if any, issued to you under the Federal Explosives Act, by delivering or mailing the same to me at the Interior Department, Washington, D. C., attaching to the licenses a sworn statement showing the manner of disposition of the explosives and ingredients, the names and addresses of the persons, if any, to whom you sold the explosives and ingredients, the Federal explosives license numbers of such persons, and the amounts and kinds of explosives and ingredients sold to each of them.

Failure to comply with any of the provisions of this Order will constitute a violation of the Federal Explosives Act, punishable by a fine of not more than $5,000 or by imprisonment for not more than one year, or by both such fine and imprisonment.

Dated: March 4th, 1943.

R. R. SAYERS, *Director, Bureau of Mines.*

[F. R. Doc. 43-3760; Filed, March 9, 1943; 4:03 p. m.]

DEPARTMENT OF LABOR

Wage and Hour Division.

MISCELLANEOUS TEXTILE, LEATHER, FUR, STRAW, AND RELATED PRODUCTS INDUSTRIES.

NOTICE OF HEARING

Notice of hearing on the minimum wage recommendation of Industry Committee No. 55 for the miscellaneous textile, leather, fur, straw, and related products industries to be held March 30, 1943.

Whereas the Administrator of the Wage and Hour Division of the United States Department of Labor, acting pursuant to section 5 (b) of the Fair Labor Standards Act of 1938, on February 11, 1943, by Administrative Order No. 175, appointed Industry Committee No. 55 for the Miscellaneous Textile, Leather, Fur, Straw, and Related Products Industries, composed of an equal number of representatives of the public, employers in the industry and employees in the industry, such representatives having been appointed with due regard to the geographical regions in which the industry is carried on; and

Whereas Industry Committee No. 55, on March 2, 1943, recommended a minimum wage rate for the Miscellaneous Textile, Leather, Fur, Straw, and Related Products Industries and duly adopted a report containing such recommendations and reasons therefor and filed such report with the Administrator on March 5, 1943, pursuant to section 8 (d) of the Act and § 511.19 of the regulations issued under the Act; and

Whereas the Administrator is required by section 8 (d) of the Act, after due notice to interested persons and giving them an opportunity to be heard, to approve and carry into effect by order the recommendation of Industry Committee No. 55 if he finds that the recommendation is made in accordance with law and is supported by the evidence adduced at the hearing, and, taking into consideration the same factors as are required to be considered by the industry committee, will carry out the purposes of section 8 of the Act; and, if he finds otherwise, to disapprove such recommendation;

Now, therefore, notice is hereby given that:

I. The recommendation of Industry Committee No. 55 is as follows:

Wages at a rate of not less than 40 cents an hour shall be paid under Section 6 of the Fair Labor Standards Act of 1938 by every employer to each of his employees in the Miscellaneous Textile, Leather, Fur, Straw, and Related Products Industries (as defined in Administrative Order No. 175) who is engaged in commerce or in the production of goods for commerce.

II. The definition of the Miscellaneous Textile, Leather, Fur, Straw, and Related Products Industries as set forth in Administrative Order No. 175, issued February 11, 1943, is as follows:

(a) The coating, impregnating, and other processing of textiles, including, but without limitation, the production of oilcloth, artificial leather, linoleum, and felt base floor coverings.

(b) The manufacture of any product from textile yarn or fabric (made from any animal, mineral, vegetable or synthetic fiber or mixtures of any of these fibers), impregnated or coated textiles, hair, bristles, straw, leather, feathers, and similar materials; except the weaving of fabric from mineral fibers or yarn.

(c) The dressing, dyeing, and other processing or handling of fur skins or pelts, and the manufacture of any product from fur skins or pelts.

(d) The manufacture of men's or boys' straw or harvest hats, the term "straw" be-

ing used in the trade sense and not being confined to materials made from natural fibers.

Provided, however, That this industry shall not include any product or part (other than men's and boys' straw or harvest hats) the manufacture of which is covered by the definition of an industry for which a wage order has been issued or for which an industry committee has been appointed under the Fair Labor Standards Act.

III. The full text of the report and recommendation of Industry Committee No. 55 is and will be available for inspection by any person between the hours of 9:00 a. m. and 4:00 p. m. at the following offices of the United States Department of Labor, Wage and Hour Division:

Boston, Mass., Old South Building, 294 Washington Street.
Hartford, Conn., Department of Labor and Factory Inspection, 357 State Office Building.
New York, N. Y., 341 Ninth Avenue.
Newark, N. J., Essex Building, 31 Clinton Street.
Philadelphia, Pa., 1216 Widener Building, Chestnut and Juniper Streets.
Pittsburgh, Pa., Clark Building, Liberty Avenue and Seventh Street.
Richmond, Va., 215 Richmond Trust Building, 627 East Main Street.
Baltimore, Md., 201 North Calvert Street.
Raleigh, N. C., North Carolina Department of Labor, Salisbury and Edenton Streets.
Atlanta, Ga., Fifth Floor, Witt Building, 249 Peachtree Street NE.
Columbia, S. C., Federal Land Bank Building, Hampton and Marion Streets.
Jacksonville, Fla., 456 New Post Office Building.
Birmingham, Ala., 1007 Comer Building, Second Avenue and 21st Street.
New Orleans, La., 916 Union Building.
Jackson, Miss., 404 Deposit Guaranty Bank Building, 102 Lamar Street.
Nashville, Tenn., 509 Medical Arts Building, 115 Seventh Avenue, North.
Cleveland, Ohio, Main Post Office, West Third and Prospect Avenue.
Detroit, Mich., David Scott Building, 1150 Griswold Street.
Cincinnati, Ohio, 1312 Traction Building, Ffth and Walnut Streets.
Chicago, Ill., 1200 Merchandise Mart, 222 West North Bank Drive.
Minneapolis, Minn., 406 Pence Building, 730 Hennepin Avenue.
Kansas City, Mo., 504 Title and Trust Building, Tenth and Walnut Streets.
St. Louis, Mo., 316 Old Customs House.
Denver, Colo., 300 Chamber of Commerce Building, 1726 Champa Street.
Dallas, Tex., Rio Grande National Building, 1100 Main Street.
San Francisco, Calif., 800 Humboldt Bank Building, 785 arket Street.
Los Angeles, Calif., 417 H. W. Hellman Building.
Seattle, Wash., 305 Post Office Building, Third Avenue and Union Street.
San Juan, P. R., Post Office Box 112.
Washington, D. C., Department of Labor, First Floor.
New York, N. Y., 165 West 46th Street.

Copies of the committee's report and recommendation may be obtained by any person upon request addressed to the Administrator of the Wage and Hour Division, United States Department of Labor, 165 West 46th Street, New York, New York.

IV. A public hearing will be held on March 30, 1943, before Major Robert N. Campbell, Presiding Officer, at 10:00 a. m. in Room 1001, 165 West 46th Street, New York, New York, for the purpose of taking evidence on the following question: Whether the recommendation of Industry Committee No. 55 should be approved or disapproved.

V. Any interested person supporting or opposing the recommendation of Industry Committee No. 55 may appear at the aforesaid hearing to offer evidence, either on his behalf or on behalf of any other person: *Provided,* That not later than March 25, 1943, such person shall file with the Administrator at New York, New York, a notice of his intent to appear which shall contain the following information:

1. The name and address of the person appearing.
2. If such person is appearing in a representative capacity, the name and address of the person or persons whom he is representing.
3. Whether such person poposes to appear for or against the recommendation of Industry Committee No. 55.
4. The approximate length of time requested for his presentation.

Such notice may be mailed to the Administrator, Wage and Hour Division, United States Department of Labor, 165 West 46th Street, New York, New York, and shall be deemed filed upon receipt thereof.

VI. Any person interested in supporting or opposing the recommendation of Industry Committee No. 55 may secure further information concerning the aforesaid hearing by inquiry directed to the Administrator, Wage and Hour Division, United States Department of Labor, 165 West 46th Street, New York, New York, or by consulting with attorneys representing the Administrator who will be available for that purpose at the Office of the Solicitor, United States Department of Labor, in Washington, D. C., and New York, New York.

VII. Copies of the following document relating to the Miscellaneous Textile, Leather, Fur, Straw, and Related Products Industries will be made available on request for inspection by any interested person who intends to appear at the aforesaid hearing:

Report entitled, *Memorandum to Industry Committee No. 55 for the Miscellaneous Textile, Leather, Fur, Straw, and Related Products Industries,* prepared by the Economics Branch, Wage and Hour Division, United States Department of Labor, February 1943.

VIII. The hearing will be conducted in accordance with the following rules, subject, however, to such subsequent modifications by the Administrator or the Presiding Officer as are deemed appropriate.

1. The hearing shall be stenographically reported and a transcript made which will be available to any person at prescribed rates upon request addressed to the Administrator, Wage and Hour Division, United States Department of Labor, 165 West 46th Street, New York, New York.

2. In order to maintain orderly and expeditious procedure, each person filing a Notice to Appear shall be notified, if practicable, of the approximate day and the place at which he may offer evidence at the hearing. If such person does not appear at the time set in the notice, he will not be permitted to offer evidence at any other time except by special permission of the Presiding Officer.

3. At the discretion of the Presiding Officer, the hearing may be continued from day to day, or adjourned to a later date, or to a different place by announcement thereof at the hearing by the Presiding Officer or by other appropriate notice.

4. At any stage of the hearing, the Presiding Officer may call for further evidence upon any matter. After the Presiding Officer has closed the hearing before him, no further evidence shall be taken, except at the request of the Administrator, unless provision has been made at the hearing for the later receipt of such evidence. In the event that the Administrator shall cause the hearing to be reopened for the purpose of receiving further evidence, due and reasonable notice of the time and place fixed for such taking of testimony shall be given to all persons who have filed a notice of intention to appear at the hearing.

5. All evidence must be presented under oath or affirmation.

6. Written documents or exhibits, except as otherwise permitted by the Presiding Officer, must be offered in evidence by a person who is prepared to testify as to the authenticity and trustworthiness thereof, and who shall, at the time of offering the documentary exhibit, make a brief statment as to the contents and manner of preparation thereof.

7. Written documents and exhibits shall be tendered in duplicate and the persons preparing the same shall be prepared to supply additional copies if such are ordered by the Presiding Officer. When evidence is embraced in a document containing matter not intended to be put in evidence, such a document will not be received, but the person offering the same may present to the Presiding Officer, the original document together with two copies of those portions of the document intended to be put in evidence.

8. Subpoenas requiring the attendance of witnesses or the presentation of a document from any place in the United States at any designated place of hearing may be issued by the Administrator at his discretion, and any person appearing in the proceeding may apply in writing for the issuance by the Administrator of the subpoena. Such application shall be timely and shall identify exactly the witness or document and state fully the nature of the evidence proposed to be secured.

9. Witnesses summoned by the Administrator shall be paid the same fees and mileage as are paid witnesses in the courts of the United States. Witness fees and mileage shall be paid by the party at whose instance witnesses appear, and the Administrator before issuing subpoeha may require a deposit of an amount adequate to cover the fees and mileage involved.

10. The rules of evidence prevailing in the courts of law or equity shall not be controlling.

11. The Presiding Officer may, at his discretion, permit any person appearing in the proceeding to cross-examine any witness offered by another person insofar as is practicable, and to object to the admission or exclusion of evidence by the Presiding Officer. Requests for permission to cross-examine a witness offered by another person and objections to the admission or exclusion of evidence shall be stated briefly with the reasons for such request or the ground of objection relied on. Such requests or objections shall become a part of the record, but this record shall not include argument thereon except as ordered by the Presiding Officer. Objections to the approval of the Committee's recommendation and to the promulgation of a wage order based upon such approval must be made at the hearing before the Presiding Officer.

12. Before the close of the hearing, the Presiding Officer shall receive written requests from persons appearing in the proceeding for permission to make oral arguments before the Administrator upon the matter in issue. These requests will be for-

warded to the Administrator by the Presiding Officer with the record of the proceedings. If the Administrator, in his discretion, allows the request, he shall give such notice thereof as he deems suitable to all persons appearing in the proceedings, and shall designate the time and place at which the oral arguments shall be heard. If such requests are allowed, all persons appearing at the hearing will be given opportunity to present oral argument.

13. Briefs (12 copies) may be submitted to the Administrator following the close of the hearing, by any persons appearing therein. Notice of the final dates for filing such briefs shall be given by the Administrator in such manner as shall be deemed suitable by him.

14. On the close of the hearing, the Presiding Officer shall forthwith file a complete record of the proceedings with the Administrator. The Presiding Officer shall not file an intermediate report unless so directed by the Administrator. If a report is filed it shall be advisory only and have no binding effect upon the Administrator.

15. No order issued as a result of the hearing will take effect until after due notice is given of the issuance thereof by publication in the FEDERAL REGISTER.

Signed at New York, New York, this 9th day of March 1943.

L. METCALFE WALLING,
Administrator.

[F. R. Doc. 43-3767; Filed, March 10, 1943; 10:29 a. m.]

FEDERAL COMMUNICATIONS COMMISSION.

[Docket No. 6494]

ALL AMERICA CABLES AND RADIO, INC. AND MACKAY RADIO AND TELEGRAPH CO.

ORDER FOR INVESTIGATION

In the matter of All America Cables and Radio, Inc., and Mackay Radio and Telegraph Company, Inc. (Delaware). Interception of foreign communications.

At a session of the Federal Communications Commission held at its offices in Washington, D. C., on the 2nd day of March, 1943;

The Commission having under consideration information indicating that All America Cables and Radio, Inc., a common carrier subject to the Communications Act of 1934, as amended, may have been, and may be intercepting communications by radio intended for receipt by carriers other than itself or its American radio correspondent, Mackay Radio and Telegraph Company, Inc. (Delaware); which may be in violation of the Communications Act of 1934, as amended;

It is ordered, That an investigation be, and the same is hereby, instituted with respect to the following matters:

(1) Whether All America Cables and Radio, Inc., or any of its officers or agents, or any person acting for or employed by it, has at any time intercepted any communication by radio intended for receipt by any carrier other than itself or its American radio correspondent, Mackay Radio and Telegraph Company, Inc. (Delaware);

(2) If any such interception occurred, the dates and circumstances of all such interceptions, including the identity and extent of participation of all the individuals and carriers involved, the purposes for which such interceptions were made, and the use made of the intercepted communications.

It is further ordered, That a copy of this order shall be served upon All America Cables and Radio, Inc. and Mackay Radio and Telegraph Company, Inc. (Delaware).

By the Commission.

[SEAL] T. J. SLOWIE,
Secretary.

[F. R. Doc. 43-3759; Filed, March 9, 1943; 4:03 p. m.]

FEDERAL TRADE COMMISSION.

[Docket No. 4876]

BERLOU MANUFACTURING COMPANY

SUBSTITUTE ORDER FIXING TIME AND PLACE FOR TAKING TESTIMONY

At a regular session of the Federal Trade Commission, held at its office in the City of Washington, D. C., on the 6th day of March, A. D. 1943.

In the matter of Bernhardt Peterson, individually and trading as Berlou Manufacturing Company.

It is hereby ordered, That the taking of testimony in this matter shall begin on Wednesday, March 17, 1943, at ten o'clock in the forenoon of that day (eastern standard time) in Room 17, Federal Building, Marion, Ohio, instead of Tuesday, March 16, 1943, as heretofore ordered.

By direction of the Commission.

[SEAL] OTIS B. JOHNSON,
Secretary.

[F. R. Doc. 43-3772; Filed, March 10, 1943; 11:23 a. m.]

OFFICE OF ALIEN PROPERTY CUSTODIAN.

[Order Nullifying Parts of Vesting Orders 205 and 291]

PATENTS OF ENEMY NATIONALS

Whereas pursuant to Vesting Order Number 205 of October 2, 1942, the undersigned vested as property in which a resident of The Netherlands, and therefore a national of a foreign country, had an interest, among other things, the patent application identified as follows:

Serial No.	Filing date	Inventor	Title
318,328	2/10/40	E. Eichwald	Process for manufacturing viscous products suitable for lubrication.

Whereas pursuant to Vesting Order Number 291 of November 2, 1942, the undersigned vested as property in which residents of The Netherlands, and therefore nationals of a foreign country, had interests, among other things, the patent applications identified in Exhibit A attached hereto and made a part hereof;

Whereas further investigation has revealed that all of the aforesaid patent applications were, on the respective dates they were vested as aforesaid, in fact owned by Shell Development Company, a corporation of the United States, and that the instruments of assignment evidencing the conveyances to said company of title to all of such patent applications have been recorded in the United States Patent Office; and the undersigned has no knowledge of any interest therein held by any national of any foreign country other than Shell Development Company and its subsidiaries;

Whereas had the undersigned, on the respective dates he issued the aforesaid vesting orders, known the facts subsequently revealed and hereinbefore recited, he would not have included in such vesting orders any of the aforesaid patent applications.

Now, therefore, those parts of said vesting orders numbered 205 and 291 pertaining to the aforesaid patent applications are hereby rescinded and declared null and void. The recision herein contained shall, with respect to each such vesting order, be effective as of the date of issuance of such order, and all right, title and interest in and to such patent applications held by any and all persons immediately prior to the issuance of such orders shall be deemed to be restored to such persons to be held and enjoyed as though such patent applications had never been included in vesting orders numbered 205 and 291.

All provisions of said vesting orders numbered 205 and 291 relating to property other than the patent applications hereinbefore described, and all action taken by or on behalf of the undersigned in reliance thereon, pursuant thereto and under the authority thereof, are hereby ratified and confirmed.

Executed at Washington, D. C. on March 4, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

EXHIBIT A

Patent applications in the United States Patent Office which are identified as follows:

Serial No.	Filing date	Inventor	Title
150, 544	6/26/37	G. Visser	Branched-chain paraffin hydrocarbons and process for their production.
263, 056	3/20/39	J. Van Nelsen	Reaction of non-conjugated olefinic compounds with LB unsaturated carbonylic compounds.
265, 745	4/3/39	H. Waterman et al	Production of extrusion products from Diene hydrocarbons.
272, 628	5/9/39	A. Van Peski	Anti-knock motor fuel.
286, 296	7/24/39	A. Van Peski et al	Capillary-active agents.
287, 618	7/31/39	W. Van Dijck et al	Manufacture of capillary-active compounds.
298, 594	10/9/39	A. Van Peski	Process for isomerizing hydrocarbons.
303, 314	11/7/39	A. Van Peski et al	Isomerization of hydrocarbons.
308, 426	12/9/39	F. Van Der Plas	Extraction process.
312, 186	1/2/40	A. Van Peski	Alkylation process.
318, 179	2/9/40	J. Berge	Composition of matter.
320, 427	2/23/40	G. Van Leeuwen	Process of impermeabilizing, tightening, or consolidating grounds, etc.
320, 428	2/23/40	G. Van Leeuwen	Process of impermeabilizing, tightening, or consolidating grounds, etc.
320, 429	2/23/40	G. Van Leeuwen	Process of impermeabilizing, tightening, or consolidating grounds and other earthy and stony masses and structures.
322, 170	3/4/40	J. Hoeffelmann	Process for producing sulphonium compounds.
323, 408	3/11/40	H. Hoog	Treatment of hydrocarbons.
323, 409	3/11/40	A. Van Peski et al	Isomerization of naphthenic hydrocarbons.
327, 931	4/4/40	A. Schaafsma	Process for dehydration.
328, 697	4/9/40	A. Van Peski	Isomerization of hydrocarbons.
329, 472	4/13/40	A. Van Peski et al	Paraffin alkylation process.
334, 586	5/11/40	A. Van Peski	Process for the production of hydroaromatic hydrocarbons.
337, 199	5/25/40	J. Overhoff	Silver catalyst and method of making same.
337, 324	5/25/40	J. Hoeffelman et al	Organic sulfur compounds and a process for their preparation.
348, 032	7/27/40	W. Mazee	Non-aqueous drilling fluid.
363, 911	11/1/40	J. Hoeffelman	Mineral oil.

[F. R. Doc. 43-3679; Filed March 9, 1943; 10:27 a. m.]

[Vesting Order 963]

CONTRACT BETWEEN I. G. FARBENINDUSTRIE A. G. AND PEN-CHLOR, INC.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation:

1. Finding that I. G. Farbenindustrie A. G., a corporation organized under the laws of Germany and doing business at Frankfort-on-the-Main, Germany, is a national of a foreign country (Germany);

2. Finding that said I. G. Farbenindustrie A. G., is the owner of the interest described in subparagraph 3 hereof;

3. Finding therefore that the property described as follows:

The interest of I. G. Farbenindustrie A. G. in and to an agreement dated April 29, 1935, by and between I. G. Farbenindustrie A. G. and Pen-Chlor, Inc., a corporation organized under the laws of Delaware, relating to the manufacture of pure anhydrous ferric chloride under a secret process owned by I. G. Farbenindustrie A. G. and under such patents as might be obtained thereon in the future, together with all accrued royalties and other monies payable or held with respect to such interest,

is property payable or held with respect to a patent or rights related thereto in which an interest is held by, and such property itself constitutes an interest held therein by, a national of a foreign country (Germany);

4. Having made all determinations and taken all action, after appropriate consultation and certification, required by said Executive Order or Act or otherwise; and

5. Deeming it necessary in the national interest;

hereby vests in the Alien Property Custodian the property hereinbefore described in subparagraph 3, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

Such property, and any or all of the proceeds thereof, shall be held in an appropriate special account or accounts, pending further determination of the Alien Property Custodian. This shall not be deemed to limit the powers of the Alien Property Custodian to return such property or the proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if and when it should be determined that such return should be made or such compensation should be paid.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on Form APC-1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

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

Executed at Washington, D. C., on February 27, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

[F. R. Doc. 43-3724; Filed, March 9, 1943; 2:08 p. m.]

[Vesting Order 1002]

TRUST UNDER WILL OF LOUISA L. S. BAGG

In re: Trust under the will of Louisa L. S. Bagg, deceased; File No. D-28-1765; E. T. sec. 931.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order 9095, as amended, and pursuant to law, the Alien Property Custodian after investigation,

Finding that—

(1) The property and interests hereinafter described are property which is in the process of administration by Ethel Mather Salter, formerly Ethel Mather Bullard, of Washington, D. C., and Louise de Rosales, formerly of Washington, D. C., whose present address is London, W. I., England, acting under the judicial supervision of the Probate Court, Hampden County, Massachusetts;

(2) Such property and interests are payable or deliverable to, or claimed by, a national of a designated enemy country, Germany, namely, Elsa Oppitz whose last known address is Germany;

And determining that—

(3) If such national is a person 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; and

Having made all determinations and taken all action, after appropriate consultation and certification, required by said Executive Order or Act or otherwise, and deeming it necessary in the national interest,

Now, therefore, the Alien Property Custodian hereby vests the following property and interests:

All right, title, interest and claim of any kind or character whatsoever of Elsa Oppitz in and to a trust created under the will of Louisa L. S. Bagg, deceased.

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

Such property and interests and any or all of the proceeds thereof shall be held in a special account pending further determination of the Alien Property Custodian. This shall not be deemed to limit the powers of the Alien Property Custodian to return such property and interests or the proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if and when it should be determined that such return should be made or such compensation should be paid.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on Form APC-1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian.

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

Dated: March 4, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

[F. R. Doc. 43-3725; Filed, March 9, 1943; 2:13 p. m.]

[Vesting Order 1003]

ESTATE OF HENRY G. BARBEY

In re: Estate of Henry G. Barbey, deceased; File No. D-28-3335—E. & T. sec. 871.

Under the authority of the Trading with the Enemy Act as amended and Executive Order 9095 as amended, and pursuant to law, the Alien Property Custodian after investigation,

Finding that—

(1) The property and interests hereinafter described are property which is in the process of administration by the Bank of New York, as Executor, and Sabina Barbey, as Executrix, acting under the judicial supervision of the Surrogate's Court of the State of New York, in and for Westchester County;

(2) Such property and interests are payable or deliverable to, or claimed by, a national of a designated enemy country, Germany, namely, Alexandrine von Saldern, also known as Alix van Sandern, whose last known address is Germany;

And determining that—

(3) If such national is a person 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; and

Having made all determinations and taken all action, after appropriate consultation and certification, required by said Executive Order or Act or otherwise, and deeming it necessary in the national interest,

Now, therefore, the Alien Property Custodian hereby vests the following property and interests:

All right, title, interest and claim of any kind or character whatsoever of Alexandrine von Saldern, also known as Alix van Sandern, in and to the Estate of Henry G. Barbey, deceased,

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

Such property and interests and any or all of the proceeds thereof shall be held in a special account pending further determination of the Alien Property Custodian. This shall not be deemed to limit the powers of the Alien Property Custodian to return such property and interests or the proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if and when it should be determined that such return should be made or such compensation should be paid.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on Form APC-1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian.

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

Dated: March 4, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

[F. R. Doc. 43-3726; Filed, March 9, 1943; 2:13 p. m.]

[Vesting Order 1004]

ESTATE OF AUGUST BERGER

In re: Estate of August Berger, deceased; File D-28-2109; E. T. sec. 2593.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order 9095, as amended, and pursuant to law, the Alien Property Custodian after investigation,

Finding that—

(1) The property and interests hereinafter described are property which is in the process of administration by Paul Walther, Executor of the Estate of August Berger, deceased, acting under the judicial supervision of the Union County Orphans' Court, Union County, New Jersey; and

(2) Such property and interests are payable or deliverable to, or claimed by, nationals of a designated enemy country, Germany, namely,

Nationals:	*Last known address*
Werner Vossnacke	Germany.
Gunther Erlach	Germany.

And determining that—

(3) If such nationals are persons not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country, Germany; and

Having made all determinations and taken all action, after appropriate consultation and certification, required by said Executive Order or Act or otherwise, and deeming it necessary in the national interest,

Now, therefore, the Alien Property Custodian hereby vests the following property and interests:

All right, title, interest, and claim of any kind or character whatsoever of Werner Vossnacke and Gunther Erlach, and each of them, in and to the Estate of August Berger, deceased,

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

Such property and interests and any or all of the proceeds thereof shall be held in a special account pending further determination of the Alien Property Custodian. This shall not be deemed to limit the powers of the Alien Property Custodian to return such property and interests or the proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if and when it should be determined that such return should be made or such compensation should be paid.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on Form APC-1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian.

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

Dated: March 4, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

[F. R. Doc. 43-3727; Filed, March 9, 1943; 2:13 p. m.]

[Vesting Order 1005]

ESTATE OF ELIZABETH BIEDERMANN

In re: Estate of Elizabeth Biedermann, deceased; File F-28-7297; E. T. sec. 2281.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order 9095, as amended, and pursuant to law, the Alien Property Custodian after investigation,

Finding that—

(1) The property and interests hereinafter described are property which is in the process of administration by the Treasurer of the City of New York as depositary acting under the judicial supervision of the Surrogate's Court, New York County, New York;

(2) Such property and interests are payable or deliverable to, or claimed by, a national, of a designated enemy country, Germany, namely, Julie Postemer, whose last known address is Germany;

And determining that—

(3) If such national is a person 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; and

Having made all determinations and taken all action, after appropriate consultation and certification, required by said Executive Order or Act or otherwise, and deeming it necessary in the national interest,

Now, therefore, the Alien Property Custodian hereby vests the following property and interests:

All right, title, interest, and claim of any kind or character whatsoever of Julie Postemer, in and to the Estate of Elizabeth Biedermann, deceased,

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

Such property and interests and any or all of the proceeds thereof shall be held in a special account pending further determination of the Alien Property Custodian. This shall not be deemed to limit the powers of the Alien Property Custodian to return such property and interests or the proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if and when it should be determined that such return should be made or such compensation should be paid.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on

Form APC-1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian.

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

Dated: March 4, 1943.

[SEAL] LEO T. CROWLEY, *Alien Property Custodian.*

[F. R. Doc. 43-3728; Filed, March 9, 1943; 2:12 p. m.]

[Vesting Order 1006]

TRUST UNDER WILL OF BERTHOLD BLUMENTHAL

In re: Trust under the will of Berthold Blumenthal, deceased; File F-28-17311; E. T. sec. 1510.

Under the authority of the Trading with the Enemy Act as amended, and Executive Order 9095, as amended, and pursuant to law, the Alien Property Custodian after investigation,

Finding that—

(1) The property and interests hereinafter described are property which is in the process of administration by Chemical Bank & Trust Company, 165 Broadway, New York, New York, Trustee, acting under the judicial supervision of the Surrogate's Court, New York County, New York.

(2) Such property and interests are payable or deliverable to, or claimed by nationals of a designated enemy country, Germany, namely,

Nationals:	Last known address
Emma Roeper-Alscher	Germany.
Mariana Klein and her issue whose names are unknown	Germany.

And determining that—

(3) If such nationals are persons not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country, Germany; and,

Having made all determinations and taken all action after appropriate consultation and certification required by said Executive Order or Act or otherwise, and deeming it necessary in the national interest,

Now, therefore, the Alien Property Custodian hereby vests the following property and interests:

All right, title, interest and claims of any kind or character whatsoever of Emma Roeper-Alscher and Mariana Klein and her issue whose names are unknown and each of them, in and to the Trust Estate created under the Last Will and Testament of Berthold Blumenthal, deceased,

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

Such property and interests and any or all of the proceeds thereof shall be held in a special account pending further determination of the Alien Property Custodian. This shall not be deemed to limit the powers of the Alien Property Custodian to return such property and interests or the proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if and when it should be determined that such return should be made or such compensation should be paid.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on Form APC-1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian.

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

Dated: March 4, 1943.

[SEAL] LEO T. CROWLEY, *Alien Property Custodian.*

[F. R. Doc. 43-3729; Filed, March 9, 1943; 2:12 p. m.]

[Vesting Order 1007]

ESTATE OF FRANK DINO

In re: Estate of Frank Dino, deceased; File D-38-1028; E.T. sec. 2643.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order 9095, as amended, and pursuant to law, the Alien Property Custodian after investigation,

Finding that—

(1) The property and interests hereinafter described are property which is in the process of administration by the Surrogate of Essex County, acting under the judicial supervision of the Surrogate's Court, Essex County, New Jersey, and

(2) Such property and interests are payable or deliverable to, or claimed by, a national of a designated enemy country, Italy, namely

National:	Last known address
Giuseppe Dino	Italy.

And determining that—

(3) If such national is a person 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, Italy; and

Having made all determinations and taken all action, after appropriate consultation and certification, required by said Executive Order or Act or otherwise, and deeming it necessary in the national interest,

Now, therefore, the Alien Property Custodian hereby vests the following property and interests:

All right, title, interest, and claim of any kind or character whatsoever of Giuseppe Dino, in and to the Estate of Frank Dino, deceased,

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

Such property and interests and any or all of the proceeds thereof shall be held in a special account pending further determination of the Alien Property Custodian. This shall not be deemed to limit the powers of the Alien Property Custodian to return such property and interests or the proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if and when it should be determined that such return should be made or such compensation should be paid.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on Form APC-1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian.

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

Dated: March 4, 1943.

[SEAL] LEO T. CROWLEY, *Alien Property Custodian.*

[F. R. Doc. 43-3730; Filed, March 9, 1943; 2:12 p. m.]

[Vesting Order 1008]

ESTATE OF MARY W. ENDERS

In re: Estate of Mary W. Enders, deceased, also known as Mary Enders, also known as M. W. Enders, also known as M. Enders, also known as Mary Anders, and also known as Mary W. Anders; File D-28-1938; E. T. sec. 1966.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order 9095, as amended, and pursuant to law, the Alien Property Custodian after investigation,

Finding that—

(1) The property and interests hereinafter described are property which is in the process of administration by The Bank of America National Trust and Savings Association, Executor, acting under the judicial supervision of the Superior Court of the State of California, in and for the City and County of San Francisco;

(2) Such property and interests are payable or deliverable to, or claimed by, nationals of a designated enemy country, Germany, namely,

Nationals:	Last known address
Adam Enders	Germany.
Mrs. Wilhelm Bachhousen	Germany.
Mrs. Gustave Dickmann	Germany.
Mrs. Helen Meier (Mrs. Heinerich Meier)	Germany.

And determining that—

(3) If such nationals are persons not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country, Germany; and

Having made all determinations and taken all action, after appropriate consultation and certification, required by said Executive Order or Act or otherwise, and deeming it necessary in the national interest,

Now, therefore, the Alien Property Custodian hereby vests the following property and interests:

All right, title, interest, and claim of any kind or character whatsoever of Adam Enders, Mrs. Wilhelm Bachhousen, Mrs. Gustave Dickmann and Mrs. Helen Meier (Mrs. Heinerich Meier) and each of them in and to the Estate of Mary W. Enders, deceased, also known as Mary Enders, also known as M. W. Enders, also known as M. Enders, also known as Mary Anders, and also known as Mary W. Anders,

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

Such property and interests and any or all of the proceeds thereof shall be held in a special account pending further determination of the Alien Property Custodian. This shall not be deemed to limit the powers of the Alien Property Custodian to return such property and interests or the proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if and when it should be determined that such return should be made or such compensation should be paid.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on Form APC-1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian.

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

Dated: March 4, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

[F. R. Doc. 43-3731; Filed, March 9, 1943; 2:12 p. m.]

[Vesting Order 1009]

ESTATE OF EMILIO GENTILI

In re: Estate of Emilio Gentili, deceased; File D-9-100-38-368; E. T. sec. 997.

Under the authority of the Trading with the Enemy Act as amended, and Executive Order 9095, as amended, and pursuant to law, the Alien Property Custodian after investigation,

Finding that—

(1) The property and interests hereinafter described are property which is in the process of administration by Alfonso Pappalardo, Executor, acting under the judicial supervision of the Surrogate's Court, New York County, New York;

(2) Such property and interests are payable or deliverable to, or claimed by, nationals of a designated enemy country, Italy, namely,

Nationals:	*Last known address*
Ernesto Gentili	Italy.
Giuseppi Gentili	Italy.
Achille Gentili	Italy.
Vittorio Gentili	Italy.
Giulia Cufini	Italy.
Palmiro Gentili	Italy.

And determining that—

(3) If such nationals are persons 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, Italy; and

Having made all determinations and taken all action, after appropriate consultation and certification, required by said Executive Order or Act or otherwise, and deeming it necessary in the national interest,

Now, therefore, the Alien Property Custodian hereby vests the following property and interests:

All right, title, interest, and claim of any kind or character whatsoever of Ernesto Gentili, Giuseppi Gentili, Achille Gentili, Vittorio Gentili, Giulia Cufini and Palmiro Gentili, and each of them in and to the Estate of Emilio Gentili, deceased.

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

Such property and interests and any or all of the proceeds thereof shall be held in a special account pending further determination of the Alien Property Custodian. This shall not be deemed to limit the powers of the Alien Property Custodian to return such property and interests or the proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if and when it should be determined that such return should be made or such compensation should be paid.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on Form APC-1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian.

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

Dated: March 4, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

[F. R. Doc. 43-3732; Filed, March 9, 1943; 2:12 p. m.]

[Vesting Order 1010]

ESTATE OF FRED GIEBLER

In re: Estate of Fred Giebler, deceased; File D-28-2283; E. T. sec. 2945.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order 9095, as amended, and pursuant to law, the Alien Property Custodian after investigation,

Finding that—

(1) The property and interests hereinafter described are property which is in the process of administration by Fred W. Schilling, Administrator, acting under the judicial supervision of the Fourth Judicial District Court, in and for the County of Missoula, Montana;

(2) Such property and interests are payable or deliverable to, or claimed by, nationals of a designated enemy country, Germany, namely,

Nationals:	*Last known address*
Karl Giebler	Germany.
Sofie Fischer	Germany.

And determining that—

(3) If such nationals are persons not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country, Germany; and

Having made all determinations and taken all action, after appropriate consultation and certification, required by said Executive Order or Act or otherwise, and deeming it necessary in the national interest,

Now, therefore, the Alien Property Custodian hereby vests the following property and interests:

All right, title, interest, and claim of any kind or character whatsoever, of Karl Giebler and Sofie Fischer, and each of them, in and to the Etate of Fred Giebler, deceased.

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

Such property and interests and any or all of the proceeds thereof shall be held in a special account pending further determination of the Alien Property Custodian. This shall not be deemed to limit the powers of the Alien Property Custodian to return such property and interests or the proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if and when it should be determined that such return should be made or such compensation be paid.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on Form APC-1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian.

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

Dated: March 4, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

[F. R. Doc. 43-3733; Filed, March 9, 1943; 2:11 p. m.]

[Vesting Order 1011]

ESTATE OF ESTHER HOCHTEIL

In re: Estate of Esther Hochteil, deceased; File D-9-34-82; E. T. sec. 1605.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order 9095, as amended, and pursuant to law, the Alien Property Custodian after investigation,

Finding that—

(1) The property and interests hereinafter described are property which is in the process of administration by the Treasurer of the City of New York, as depositary acting under the judicial supervision of the Surrogate's Court Bronx County, New York;

(2) Such property and interests are payable or deliverable to, or claimed by, a national, of a designated enemy country, Hungary, namely, Samuel Hochteil, whose last known address is Hungary;

And determining that—

(3) If such national is a person 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, Hungary; and

Having made all determinations and taken all action, after appropriate consultation and

certification, required by said Executive Order or Act or otherwise, and deeming it necessary in the national interest,

Now, therefore, the Alien Property Custodian hereby vests the following property and interests:

All right, title, interest, and claim of any kind or character whatsoever of Samuel Hochteil, in and to the Estate of Esther Hochteil, deceased,

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

Such property and interests and any or all of the proceeds thereof shall be held in a special account pending further determination of the Alien Property Custodian. This shall not be deemed to limit the powers of the Alien Property Custodian to return such property and interests or the proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if and when it should be determined that such return should be made or such compensation should be paid.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on Form APC-1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian.

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

Dated: March 4, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

[F. R. Doc. 43-3734; Filed, March 9, 1943; 2:11 p. m.]

[Vesting Order 1012]

TRUST UNDER WILL OF JOHN M. HUMMEL

In re: Trust u/w John M. Hummel, deceased; File D-28-1732; E. T. sec. 758.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order 9095, as amended, and pursuant to law, the Alien Property Custodian after investigation,

Finding that—

(1) The property and interests hereinafter described are property which is in the process of administration by Fidelity-Philadelphia Trust Company, 135 South Broad St., Philadelphia, Pa., Trustee, acting under the judicial supervision of the Orphans' Court of Philadelphia County, Philadelphia, Pa.,

(2) Such property and interests are payable or deliverable to, or claimed by, nationals of a designated enemy country, Germany, namely,

Nationals	Last known address
Helga Hummel	Germany.
Edgar Hummel, Jr	Germany.
Theodor Hummel	Germany.
Constantine Hummel	Germany.
Erna Klenk	Germany.
Frieda Woelflin	Germany.
Estate of Eugenie Klenk	Germany.
Estate of Edgar Hummel	Germany.

And determining that—

(3) If such nationals are persons not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country, Germany; and

Having made all determinations and taken all action, after appropriate consultation and certification, required by said Executive Order or Act or otherwise, and deeming it necessary in the national interest,

Now, therefore, the Alien Property Custodian hereby vests the following property and interests:

All right, title, interest, and claim of any kind or character whatsoever of Helga Hummel, Edgar Hummel, Jr., Theodor Hummel, Constantine Hummel, Erna Klenk, Frieda Woelflin, Estate of Eugenie Klenk and Estate of Edgar Hummel and each of them, in and to the Trust created under the Will of John M. Hummel, deceased,

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

Such property and interests and any or all of the proceeds thereof shall be held in a special account pending further determination of the Alien Property Custodian. This shall not be deemed to limit the powers of the Alien Property Custodian to return such property and interests or proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if and when it should be determined that such return should be made or such compensation should be paid.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on Form APC-1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian.

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

Dated: March 4, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

[F. R. Doc. 43-3735; Filed March 9, 1943; 2:11 p. m.]

[Vesting Order 1013]

TRUST UNDER WILL OF HENRY B. KING

In re: Trust under the will of Henry B. King, deceased; File D-38-1082; E. T. sec. 3179.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order 9095, as amended, and pursuant to law, the Alien Property Custodian after investigation,

Finding that—

(1) The property and interests hereinafter described are property which is in the process of administration by The Citizens and Southern National Bank, Co-Trustee, acting under the judicial supervision of the Superior Court of Richmond County, Georgia;

(2) Such property and interests are payable or deliverable to, or claimed by, nationals of a designated enemy country, Italy, namely,

Nationals:	Last known address
Giovanni Gregorini Bingham	Italy.
The oldest surviving son, name unknown, of Giovanni Gregorini Bingham	Italy.

And determining that—

(3) If such nationals are persons 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, Italy; and

Having made all determinations and taken all action, after appropriate consultation and certification, required by said Executive Order or Act or otherwise, and deeming it necessary in the national interest,

Now, therefore, the Alien Property Custodian hereby vests the following property and interests:

All right, title, interest, and claim of any kind or character whatsoever of Giovanni Gregorini Bingham and the oldest surviving son, name unknown, of Giovanni Gregorini Bingham and each of them in and to the trust created under the will of Henry B. King, deceased,

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

Such property and interests and any or all of the proceeds thereof shall be held in a special account pending further determination of the Alien Property Custodian. This shall not be deemed to limit the powers of the Alien Property Custodian to return such property and interests or the proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if and when it should be determined that such return should be made or such compensation should be paid.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on Form APC-1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian.

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

Dated: March 4, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

[F. R. Doc. 43-3736; Filed, March 9, 1943; 2:11 p. m.]

[Vesting Order 1014]

ESTATE OF FREDERICK MESSERSCHMIDT

In re: Estate of Frederick Messerschmidt, deceased; File No. D-28-1884; E.T., sec. 1649.

Under the authority of the Trading with the Enemy Act as amended, Executive Order 9095 as amended, and pursuant to law, the Alien Property Custodian after investigation,

Finding that—

(1) The property and interests hereinafter described are property which is in the process of administration by the Treasurer of the City of New York as depositary acting under the judicial supervision of the Surrogate's Court of the State of New York, in and for Kings County;

(2) Such property and interests are payable or deliverable to, or claimed by, a national, of a designated enemy country, Germany, namely, Wilfred Carr, whose last known address is Germany;

And determining that—

(3) If such national is a person 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; and

Having made all determinations and taken all action, after appropriate consultation and certification, required by said Executive Order or Act or otherwise, and deeming it necessary in the national interest,

Now, therefore, the Alien Property Custodian hereby vests the following property and interests:

All right, title, interest, and claim of any kind or character whatsoever of Wilfred Carr in and to the Estate of Frederick Messerschmidt, deceased,

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

Such property and interests and any or all of the proceeds thereof shall be held in a special account pending further determination of the Alien Property Custodian. This shall not be deemed to limit the powers of the Alien Property Custodian to return such property and interests or the proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if and when it should be determined that such return should be made or such compensation should be paid.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on Form APC-1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian.

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

Dated: March 4, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

[F. R. Doc. 43-3737; Filed, March 9, 1943; 2:10 p. m.]

[Vesting Order 1015]

ESTATE OF LUDWIG C. MILLER

In re: Estate of Ludwig C. Miller, also known as Louis C. Miller, Louis Miller, L. C. Miller and Ludwig C. Muller, deceased; File D-28-6658; E. T. sec. 4764.

Under the authority of the Trading with the Enemy Act as amended and Executive Order 9095 as amended and pursuant to law, the Alien Property Custodian after investigation,

Finding that—

(1) The property and interests hereinafter described are property which is in the process of administration by William A. Ellington and John B. Puckett, Administrators, d. b. n. c. t. a., acting under the judicial supervision of the County Court of Cameron County, Texas.

(2) Such property and interests are payable or deliverable to, or claimed by, nationals of a designated enemy country, Germany, namely,

Nationals:	Last known address
Frieda Lubker	Germany.
Hans Thede	Germany.
Clara Schwartz	Germany.
Ludwig Thede	Germany.
Frieda Thede Brandt	Germany.
Martha Thede	Germany.

And determining that—

(3) If such nationals are persons not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country, Germany; and

Having made all determinations and taken all action, after appropriate consultation and certification, required by said Executive Order or Act or otherwise, and deeming it necessary in the national interest,

Now, therefore, the Alien Property Custodian hereby vests the following property and interests:

All right, title, interest and claim of any kind or character whatsoever of Frieda Lubker, Hans Thede, Clara Schwartz, Ludwig Thede, Frieda Thede Brandt and Martha Thede and each of them in and to the estate of Ludwig C. Miller, also known as Louis C. Miller, Louis Miller, L. C. Miller and Ludwig C. Muller, deceased

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

Such property and interests and any or all of the proceeds thereof shall be held in a special account pending further determination of the Alien Property Custodian. This shall not be deemed to limit the powers of the Alien Property Custodian to return such property and interests or proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if and when it should be determined that such return should be made or such compensation should be paid.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on Form APC-1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian.

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

Dated: March 4, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

[F. R. Doc. 43-3738; Filed, March 9, 1943; 2:10 p. m.]

[Vesting Order 1016]

ESTATE OF LOUIS NOLL

In re: Estate of Louis Noll, deceased; File D-28-1683; E. T. sec. 609.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order 9095, as amended, and pursuant to law the Alien Property Custodian after investigation,

Finding that—

(1) The property and inerests hereinafter described are property which is in the process of administration by the Treasurer of the City of New York as depositary acting under the judicial supervision of the Surrogate's Court, Bronx County, New York;

(2) Such property and interests are payable or deliverable to, or claimed by nationals of a designated enemy country, Germany, namely,

Nationals:	Last known address
Louis Noll	Germany.
Mrs. Louise Lein	Germany.
Mrs. Louise Adolph	Germany.
Anna Chastenier	Germany.

And determining that—

(3) If such nationals are persons not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country, Germany; and

Having made all determinations and taken all action, after appropriate consultation and certification, required by said Executive Order or Act or otherwise, and deeming it necessary in the national interest,

Now, therefore, the Alien Property Custodian hereby vests the following property and interests:

All right, title, interest, and claim of any kind or character whatsoever of Louis Noll, Mrs. Louise Lein, Mrs. Louise Adolph and Anna Chastenier, and each of them in and to the Estate of Louis Noll, deceased,

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

Such property and interests and any or all of the proceeds thereof shall be held in a special account pending further determination of the Alien Property Custodian. This shall not be deemed to limit the powers of the Alien Property Custodian to return such property and interests or the proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if and when it should be determined that such return should be made or such compensation should be paid.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on Form APC-1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian.

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

Dated: March 4, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

[F. R. Doc. 43-3739; Filed, March 9, 1943; 2:10 p. m.]

[Vesting Order 1017]

ESTATE OF HENRY H. SCHMIDT

In re: Estate of Henry H. Schmidt, deceased; File D-28-2029; E. T. sec. 2105.

Under the authority of the Trading with the Enemy Act, as amended and Executive Order No. 9095 as amended and pursuant to law, the Alien Property Custodian after investigation,

Finding that—

(1) The property and interests hereinafter described are property which is in the process of administration by William A. Walter, executor, acting under the judicial supervision of the Probate Court of Wood County, Ohio.

(2) Such property and interests are payable or deliverable to, or claimed by, nationals of a designated enemy country, Germany, namely,

Nationals:	Last known Address
Emma Gerke	Germany.
Gustav Brinker	Germany.
Emma Brinker	Germany.
Lina Brinker	Germany
Friedrich Schmidt	Germany.
Gustav Schmidt	Germany.
Marie Schmidt	Germany.
Max Schmidt	Germany.
Louise Bradenwischer	Germany.
Eliza Brendenwischer	Germany.
—— Schmidt, grandchild of Mathias Schmidt (Twin; name unknown)	Germany.
—— Schmidt, grandchild of Mathias Schmidt (Twin; name unknown)	Germany.

And determining that—

(3) If such nationals are persons not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country, Germany; and

Having made all determinations and taken all action, after appropriate consultation and certification, required by said Executive Order or Act or otherwise, and deeming it necessary in the national interest;

Now, therefore, the Alien Property Custodian hereby vests the following property and interests:

All right, title, interest and claim of any kind or character whatsoever of Emma Gerke, Gustav Brinker, Emma Brinker, Lina Brinker, Friedrich Schmidt, Gustav Schmidt, Marie Schmidt, Max Schmidt, Louise Bradenwischer, Eliza Brendenwischer, —— Schmidt, grandchild of Mathias Schmidt (twin; name unknown) and —— Schmidt, grandchild of Mathias Schmidt (twin; name unknown), and each of them in and to the Estate of Henry H. Schmidt, deceased,

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

Such property and interests and any or all of the proceeds thereof shall be held in a special account pending further determination of the Alien Property Custodian. This shall not be deemed to limit the powers of the Alien Property Custodian to return such property and interests or the proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if and when it should be determined that such return should be made or such compensation should be paid.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on Form APC-1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian.

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

Dated: March 4, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

[F. R. Doc. 43-3740; Filed, March 9, 1943; 2.10 p. m.]

[Vesting order 1018]

ESTATE OF JOHN F. SCHROEDER

In re: Estate of John F. Schroeder, deceased; File D-28-1881; E. T. sec. 1646.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order 9095, as amended, and pursuant to law, the Alien Property Custodian after investigation,

Finding that—

(1) The property and interests hereinafter described are property which is in the process of administration by the Treasurer of the City of New York as depositary acting under the judicial supervision of the Surrogate's Court, Kings County, New York;

(2) Such property and interests are payable or deliverable to, or claimed by, nationals of a designated enemy country, Germany, namely,

Nationals:	Last known address
Carl Gustav Schroder	Germany.
Gustav Ewald Schroder	Germany.
Paul Wilhelm Schroder	Germany.
Fritz Otto Gottfried Schroder	Germany.
Hermine Clara Mathilde Chemnitius	Germany.

And determining that—

(3) If such nationals are persons not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country, Germany; and

Having made all determinations and taken all action, after appropriate consultation and certification, required by said Executive Order or Act or otherwise, and deeming it necessary in the national interest,

Now, therefore, the Alien Property Custodian hereby vests the following property and interests:

All right, title, interest and claim of any kind or character whatsoever of Carl Gustav Schroder, Gustav Ewald Schroder, Paul Wilhelm Schroder, Fritz Otto Gottfried Schroder and Hermine Clara Mathilde Chemnitius, and each of them, in and to the Estate of John F. Schroeder, deceased.

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

Such property and interests and any or all of the proceeds thereof shall be held in a special account pending further determination of the Alien Property Custodian. This shall not be deemed to limit the powers of the Alien Property Custodian to return such property and interests or the proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if and when it should be determined that such return should be made or such compensation should be paid.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on Form APC-1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian.

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

Dated: March 4, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

[F. R. Doc. 43-3741; Filed, March 9, 1943; 2:09 p. m.]

[Vesting Order 1019]

ESTATE OF FANNY STRICKER

In re: Estate of Fanny Stricker, deceased; File D-28-1891; E. T. sec. 1657.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order 9095, as amended, and pursuant to law, the Alien Property Custodian after investigation,

Finding that—

(1) The property and interests hereinafter described are property which is in the process of administration by the Treasurer of the City of New York as depositary acting under the judicial supervision of the Surrogate's Court, Bronx County, New York;

(2) Such property and interests are payable or deliverable to, or claimed by, nationals of a designated enemy country, Germany, namely,

Nationals:	Last known address
Johann Huttl	Germany.
Anton Huttl (brother)	Germany.
Franz Huttl	Germany.
Anton Huttl (nephew)	Germany.

And determining that—

(3) If such nationals are persons not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country, Germany; and

Having made all determinations and taken all action, after appropriate consultation and certification, required by said Executive Order or Act or otherwise, and deeming it necessary in the national interest,

Now, therefore, the Alien Property Custodian hereby vests the following property and interests:

All right, title, interest and claim of any kind or character whatsoever of Johann Huttl, Anton Huttl (brother), Franz Huttl, Anton Huttl (nephew), and each of them, in and to the Estate of Fanny Stricker, deceased,

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

Such property and interests and any or all of the proceeds thereof shall be held in a special account pending further determination of the Alien Property

Custodian. This shall not be deemed to limit the powers of the Alien Property Custodian to return such property and interests or the proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if and when it should be determined that such return should be made or such compensation should be paid.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on Form APC-1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian.

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

Dated: March 4, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

[F. R. Doc. 43-3742; Filed, March 9, 1943; 2:09 p. m.]

ESTATE OF HENRY STROBEL

In re: Estate of Henry Strobel, deceased; File D-28-1858; E. T. sec. 1684.

Under the authority of the Trading with the Enemy Act as amended, Executive Order 9095 as amended, and pursuant to law, the Alien Property Custodian after investigation,

Finding that—

(1) The property and interest hereinafter described are property which is in the process of administration by the Treasurer of the City of New York as depositary acting under the judicial supervision of the Surrogate's Court, Queens County, New York;

(2) Such property and interest are payable or deliverable to, or claimed by, a national of a designated enemy country, Germany, namely, Greta Johanne Sohl, also known as Margaretha Hastedt Sohl, whose last known address is Germany;

And determining that—

(3) If such national is a person 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; and

Having made all determinations and taken all action, after appropriate consultation and certification, required by said Executive Order or Act or otherwise, and deeming it necessary in the national interest,

Now, therefore, the Alien Property Custodian hereby vests the following property and interest:

All right, title, interest, and claim of any kind or character whatsoever of Greta Johanne Sohl, also known as Margaretha Hastedt Sohl, in and to the Estate of Henry Strobel, deceased,

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

Such property and interest and any or all of the proceeds thereof shall be held in a special account pending further determination of the Alien Property Custodian. This shall not be deemed to limit the powers of the Alien Property Custodian to return such property and interest or the proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if and when it should be determined that such return should be made or such compensation should be paid.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on Form APC-1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian.

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

Dated: March 4, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

[F. R. Doc. 43-3743; Filed, March 9, 1943; 2:08 p. m.]

[Vesting Order 1021]

ESTATE OF W. (WENZL) ZIMMERMAN

In re: Estate of W. (Wenzl) Zimmerman, deceased; File D-28-2160; E. T. sec. 2695.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order 9095, as amended, and pursuant to law, the Alien Property Custodian after investigation,

Finding that—

(1) The property and interests hereinafter described are property which is in the process of administration by the Union National Bank of Houston, Texas, Executor, acting under the judicial supervision of the Probate Court of Harris County (Cause No. 2915[1]), Houston, Texas;

(2) Such property and interests are payable or deliverable to, or claimed by, nationals of a designated enemy country, Germany, namely,

Nationals:	Last known address
Josef Zimmermann	Germany.
Alois Zimmermann	Germany.
Franz Zimmermann	Germany.

And determining that—

(3) If such nationals are persons not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country, Germany; and

Having made all determinations and taken all action, after appropriate consultation and certification, required by said Executive Order or Act, or otherwise, and deeming it necessary in the national interest,

Now, therefore, the Alien Property Custodian hereby vests the following property and interests:

All right, title, interest, and claim of any kind or character whatsoever of Josef Zimmermann, Alois Zimmermann, and Franz Zimmermann, and each of them in and to the Estate of W. (Wenzl) Zimmerman, deceased.

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

Such property and interests and any or all of the proceeds thereof shall be held in a special account pending further determination of the Alien Property Custodian. This shall not be deemed to limit the powers of the Alien Property Custodian to return such property and interests or the proceeds thereof, or to indicate that compensation will not be paid in lieu thereof, if and when it should be determined that such return should be made or such compensation should be paid.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may file with the Alien Property Custodian a notice of his claim, together with a request for a hearing thereon, on Form APC-1, within one year from the date hereof, or within such further time as may be allowed by the Alien Property Custodian.

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

Dated: March 4, 1943.

[SEAL] LEO T. CROWLEY,
Alien Property Custodian.

[F. R. Doc. 43-3744; Filed, March 9, 1943; 2:14 p. m.]

OFFICE OF PRICE ADMINISTRATION.

[Order 169 Under MPR 120]

BLUE BLAZES COAL COMPANY

ORDER GRANTING ADJUSTMENT

Order No. 169 Under Maximum Price Regulation No. 120—Bituminous Coal Delivered from Mine or Preparation Plant.

For the reasons set forth in an opinion issued simultaneously herewith, and pursuant to the authority vested in the Administrator by the Emergency Price Control Act of 1942, as amended, and Executive Order No. 9250, and in accordance with § 1340.207 (d) of Maximum Price Regulation No. 120, *It is ordered:*

(a) Coals in Size Group No. 1 produced by Blue Blazes Coal Company, Farmington, Iowa, at its Blue Blazes Mine, Mine Index No. 447, in District No. 15, may be sold and purchased for shipment by truck or wagon at prices not to exceed $3.75 per net ton f. o. b. the mine.

(b) Within thirty (30) days from the effective date of this order, the said Blue Blazes Coal Company shall notify all persons purchasing its coals of the adjustment granted in paragraph (a) of this order and shall include a statement that if the purchaser is subject to Revised Maximum Price Regulation No. 122 in the resale of coal, the adjustments granted in this order do not authorize any increase in the purchaser's resale price except in accordance with and subject to conditions stated in Revised Maximum Price Regulation No. 122.

(c) This Order No. 169 may be revoked or amended by the Administrator at any time.

(d) Unless the context otherwise requires, the definitions set forth in § 1340.-

208 of Maximum Price Regulation No. 120 shall apply to the terms used herein.

(e) This Order No. 169 shall become effective March 10, 1943.

Issued this 9th day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-3711; Filed, March 9, 1943; 12:15 p. m.]

[Order 203 Under MPR 188]

ROBERT J. INGRAM

AUTHORIZATION OF MAXIMUM PRICES

Order No. 203 Under § 1499.158 of Maximum Price Regulation No. 188—Manufacturers' Maximum Prices for Specified Building Materials and Consumers' Goods Other Than Apparel.

Authorization of maximum prices for concrete burial vaults for Robert J. Ingram.

For the reasons set forth in an opinion which has been issued simultaneously herewith and under the authority vested in the Price Administrator by the Emergency Price Control Act of 1942, as amended, and Executive Order No. 9250, and pursuant to § 1499.158 of Maximum Price Regulation No. 188, *It is ordered:*

(a) Robert J. Ingram of Arlington, Washington, is authorized to offer for sale and sell concrete burial vaults delivered in place and sealed within the area defined as Arlington Washington, and surrounding territory consisting of 25 miles radius of Arlington, Washington, at the maximum prices set forth below:

Commodity No. and size:		*Price*
L 10	Child's size liner	$9.00
L 11	Youth's size liner	11.00
L 12	Standard size liner	12.00
L 13	Oversize liner	14.00
L 14	Oversize liner	15.00
L 15	Standard vault	45.00
L 16	Oversize vault	50.00

(b) Robert J. Ingram shall submit such reports to the Office of Price Administration as it may from time to time requre.

(c) This Order No. 203 may be revoked or amended by the Price Administrator at any time.

(d) This Order No. 203 shall become effective March 10, 1943.

Issued this 9th day of March, 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-3712; Filed, March 9, 1943; 12:15 p. m.]

[Order 204 Under MPR 188]

SMITH STONE CORPORATION

AUTHORIZATION OF MAXIMUM PRICES

Order No. 204

Under § 1499.158 of Maximum Price Regulation No. 188—Manufacturers' Maximum Prices for Specified Bulding Materials and Consumers' Goods Other Than Apparel.

Authorization of a maximum price of sand and gravel for the Smith Stone Corporation.

Order No. 204

For the reasons set forth in an opinion which has been issued simultaneously herewith and filed with the Division of the Federal Register, and pursuant to and under the authority vested in the Price Administrator by the Emergency Price Control Act of 1942, as amended, and § 1499.158 of Maximum Price Regulation No. 188, *It is hereby ordered,* That:

(a) The Smith Stone Corporation of Harrisburg, Pennsylvania, is hereby authorized to offer for sale, sell, and deliver sand and gravel, f. o. b. its plant, Camp Springs, Maryland at the prices set forth below:

Sand, 76¢ per net ton.
Gravel, $1.22 per net ton.

(b) The Smith Stone Corporation shall submit such reports to the Office of Price Administration as it may from time to time require.

(c) This Order No. 204 may be revoked or amended by the Price Administrator at any time.

(d) This Order No. 204 shall become effective March 10, 1943.

Issued this 9th day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-3713; Filed, March 9, 1943; 12:15 p. m.]

[Order 205 Under MPR 188]

ROCKFORD REPUBLIC FURNITURE COMPANY

APPROVAL OF MAXIMUM PRICES

Approval of maximum price for sale by Rockford Republic Furniture Company of bunk bed No. "A" to United States Army Quartermaster's Depot.

Order No. 205 Under § 1499.158 of Maximum Price Regulation No. 188—Manufacturers' Maximum Prices for Specified Building Materials and Consumers' Goods Other Than Apparel.

For the reasons set forth in an opinion issued simultaneously herewith, filed with the Division of the Federal Register, and pursuant to the authority vested in the Price Administrator by the Emergency Price Control Act of 1942, as amended, and Executive Order No. 9250, *It is ordered:*

(a) The Rockford Republic Furniture Company, Rockford, Illinois, is authorized to sell and deliver the bunk bed No. "A" to the United States Army Quartermaster's Depot at a price, f. o. b. Rockford, Illinois, no higher than $6.75.

(b) This Order No. 205 may be revoked or amended by the Price Administrator at any time.

(c) This Order No. 205 shall become effective on the 10th day of March, 1943.

Issued this 9th day of March 1943.

PRENTISS M. BROWN,
Administrator.

[F. R. Doc. 43-3714; Filed, March 9, 1943; 12:12 p. m.]

SECURITIES AND EXCHANGE COMMISSION.

[File Nos. 70-646, 59-63]

UTAH POWER & LIGHT CO.

NOTICE OF FILING, ETC.

At a regular session of the Securities and Exchange Commission, held at its office in the City of Philadelphia, Pennsylvania, on the 8th day of March, A. D., 1943.

In the matter of Utah Power & Light Company, Utah Light and Traction Company, The Western Colorado Power Company, File No. 70-646, and Electric Bond and Share Company, Electric Power & Light Corporation, Utah Power & Light Company, Utah Light and Traction Company, The Western Colorado Power Company, Respondents, File No. 59-63.

Notice of filing and order for hearing: notice of and order for hearing pursuant to sections 11(b) (2), 12 (c), 15 (f), and 20 (a) of the Public Utility Holding Company Act of 1935 and order consolidating proceedings.

Notice is hereby given that a declaration and application has been filed with this Commission pursuant to the Public Utility Holding Company Act of 1935 by the Utah Power & Light Company (hereinafter referred to as "Utah Company"), a registered holding company, and its subsidiaries, Utah Light and Traction Company (hereinafter referred to as "Traction Company"), and The Western Colorado Power Company (hereinafter referred to as "Colorado Company").

All interested persons are referred to the application and declaration which is on file in the office of this Commission for a statement of the transactions therein proposed, which may be summarized as follows:

(1) Traction Company and Colorado Company will transfer all of their properties and assets to Utah Company. It is contemplated that in consideration of such transfer Utah Company will assume all the liabilities of Traction Company and Colorado Company, will forgive their indebtedness to itself, will cancel all of their capital stock and will effect their dissolution.

(2) Utah Company will issue $37,000,000 principal amount of First Mortgage Bonds, % Series due 1973, and $7,000,000 principal amount of General Mortgage % Bonds due 1958 secured by a second lien on the property of the company. The above bonds will be sold by competitive bidding.

The proceeds of these new securities will be applied to retire or redeem in accordance with their terms: (a) Utah Company's Thirty-Year First Mortgage Five Per Cent Gold Bonds due 1944, of which $28,307,000 principal amount was outstanding at October 31, 1942; (b) Utah Company's First Lien and General Mortgage Gold Bonds, Series of "4½'s due 1944," of which $4,068,000 principal amount was outstanding at October 31, 1942; (c) Traction Company's Thirty-Year First and Refunding Mortgage Gold Bonds, Series A, Five Per Cent due 1944,

guaranteed as to principal and interest by Utah Company, of which $11,849,000 principal amount was outstanding at October 31, 1942.

In the event that proceeds from the sale of the new securities proposed to be issued by Utah Company are not sufficient for the foregoing purposes, any additional amount required will be provided from the corporate funds of Utah Company.

It appearing to the Commission that it is appropriate and in the public interest and the interests of investors and consumers that a hearing be held with respect to said declaration and application, that said declaration shall not become effective nor said application be granted except pursuant to further order of the Commission, and that at said hearings there be considered, among other things, the various matters hereinafter set forth; and

The Commission having data in its official files and records establishing or tending to establish the following matters:

(1) Utah Company is a corporation organized under the laws of the State of Maine which has its principal office in Salt Lake City, State of Utah. It is engaged in the generation, transmission and sale of electricity in the States of Utah, Wyoming, and Idaho. It is an electric utility company within the meaning of section 2 (a) (3) of the Public Utility Holding Company Act of 1936 (hereinafter referred to as the "Act") and is a subsidiary of Electric Power & Light Corporation (hereinafter referred to as "Electric"), a registered holding company under the Act. Electric is in term a subsidiary company of Electric Bond and Share Company (hereinafter referred to as "Bond and Share"), likewise a registered holding company under the Act.

(2) Utah Company is also a registered holding company having as its subsidiary companies: (a) Traction Company, a corporation organized under the laws of the State of Utah maintaining its principal office in Salt Lake City, State of Utah; and (b) Colorado Company, a corporation organized under the laws of the State of Colorado maintaining its principal office in the City of Montrose, State of Colorado.

(3) Both Traction Company and Colorado Company are electric utility companies within the meaning of section 2 (a) (3) of the Act. Colorado Company engages in the generation, transmission and sale of electricity in the State of Colorado. The electric properties of Traction Company, as well as certain steamheating properties, are leased to and operated by Utah Company. Traction Company is actively engaged in the transportation business in Salt Lake City and its environs.

(4) The lease for the electric properties of Traction Company between Utah Company and Traction Company provides inter alia that the annual rental to be paid by Utah Company to Traction Company shall be (a) $350,000 paid in quarterly installments of $87,500 each, and (b) a sum sufficient to make net earnings of Traction Company, including the $350,000 payable under (a), equal to the interest charges on its outstanding bonds.

(5) The capitalization and surplus per books of Utah Company, Traction Company and Colorado Company at September 30, 1942 were respectively as follows:

	Utah Company	Traction Company	Colorado Company
Long term debt:			
5% first mortgage bonds, due 1944	$28,696,000		
4½% first lien and general mortgage bonds, due 1944	4,078,000		
6% gold debenture bonds, due 2022	5,000,000		
5% first and refunding mortgage bonds, due 1944		[1] $11,979,000	
Contractual Liability		[1] 248,059	
5% first mortgage bonds			$3,884,000
Notes and loans payable to Utah Company		[2] 6,178,392	[2] 1,500,000
Total long term debt	37,774,000	18,405,451	5,384,000
Preferred stock:			
6 Preferred, cumulative, no par	[3] 4,178,568		
7 Preferred, cumulative, no par	[4] 20,780,219		
Total preferred stock	24,958,787		
Total long term debt and preferred stock	62,732,787	18,405,451	5,384,000
Common stock and surplus:			
Common stock	30,000,000	1,150,875	3,500,000
Earned surplus	5,653,950	(443,839)	(115,193)
Total common stock and surplus	35,653,950	707,036	3,384,807
Total capitalization	98,386,737	19,112,487	8,768,807

[1] Payment of principal and interest guaranteed by Utah Company.
[2] Carried in current liabilities on balance sheet.
[3] Liquidating value $4,192,100. Arrears at September 30, 1942, amounted to $1,152,827.50 or $27.50 per share.
[4] Liquidating value $20,760,500. Arrears at September 30, 1942, amounted to $6,660,660.42 or $33.08⅓ per share.

(6) The $7 and $6 preferred stocks of Utah Company rank equally as to dividends and liquidation preferences. Each class has a claim in liquidation of $100 per share plus unpaid cumulative dividends. Each share of preferred stock is entitled to one vote, but no special voting rights inure in the event of dividend defaults.

(7) Of the securities of Utah Company outstanding at September 30, 1942, Electric, either in its own name or in the name of nominees, owned 2,100 shares of $7 preferred stock and 3,000,000 shares of no par common stock of a stated value of $30,000,000, each such share being entitled to one vote. The stock held by Electric presently represents 92.39% of the voting rights in Utah. On the above date Bond and Share owned $300,000 face amount of the Utah Company 5% First Mortgage Bonds which were purchased in 1934 in the open market at a cost of $202,791.25.

(8) At September 30, 1942 Utah Company owned all the outstanding securities of Colorado Company and all the common stock of Traction Company except directors' shares. By virtue of such stock ownership Utah has a 99.97% voting control over Colorado Company and a 99.98% voting control over Traction Company.

(9) Certain intra-system transactions concerning the early development of Utah Company, and the origin of Electric's interest in Utah Company were as follows:

(a) In September 1912 Bond and Share organized Utah Securities Corporation (hereinafter referred to as "Securities Corporation"), Utah Company and Utah Power Company (hereinafter referred to as "Power Company"). Throughout its existence Securities Corporation was controlled by Bond and Share through the medium of interlocking officers, directors and employees, and until 1922 through a voting trust of the common stock established in September 1912 which was controlled by Bond and Share. Throughout its existence Power Company was controlled by Bond and Share and was successively a direct subsidiary of Bond and Share, Securities Corporation and Utah Company.

(b) In order to finance Securities Corporation, Bond and Share undertook to obtain subscribers to $27,500,000 principal amount of 10 Year 6% Notes of Securities Corporation. Such notes were to be sold at par with a bonus of an equal par value of common stock of Securities Corporation, to be furnished by Bond and Share as hereinafter set forth in paragraph (e); 30% of the subscription was to be paid upon allotment and the balance upon call. For its services in this connection, Bond and Share received $201,900 in cash from Securities Corporation, and its associates were also compensated for their services in cash.

(c) In September 1912 Bond and Share transferred to Power Company properties costing it approximately $3,000,000 receiving in exchange therefor the following securities of Power Company of a par value or principal amount totaling approximately $8,500,000.

Description:	*Principal amount or par value*
Notes	$2,500,000
Preferred stock	1,000,000
Common stock	5,000,000
Total	8,500,000

(d) In September and October 1912 Bond and Share transferred to Securities Corporation the securities of Power Company which had cost it approximately $3,000,000, as aforesaid, and certain other securities which had cost it approxi-

mately $3,950,000, receiving in exchange therefor cash and securities of Securities Corporation approximately totaling $36,950,000 as follows:

Description:	*Principal amount or par value*
Common stock	$30,000,000
(Approximate) cash	6,950,000
Total	36,950,000

(e) The $30,000,000 of common stock of Securities Corporation received by Bond and Share was disposed of approximately as follows:

To purchasers of Securities Corporation Notes as referred to above (other than Bond and Share)	$24,280,000
Retained by Bond and Share as purchaser of $3,220,000 of Securities Corporation Notes	3,220,000
To associates of Bond and Share as additional compensation in connection with distribution of notes of Securities Corporation	1,512,500
Retained by Bond and Share as additional compensation for distribution of notes	987,500
Total	30,000,000

Thus Bond and Share received reimbursement in cash from Securities Corporation for all or approximately all of its cash costs; and in addition held $4,217,500 par value of common stock of Securities Corporation at no cash cost, and received $201,900 in cash as a commission for finding purchasers of Securities Corporation Notes.

(f) Between 1912 and 1925 Securities Corporation and/or Power Company transferred to Utah Company properties and securities which had cost the system approximately $15,500,000 including therein the securities referred to in paragraphs (c) and (d) above, in exchange for cash and securities of Utah Company of approximately $48,184,000 as follows:

Description:	*Principal amount or par value*
Notes	$9,500,000
Preferred stock	6,644,000
Common stock	30,000,000
Cash	2,040,000
Total	48,184,000

Through these transactions and the subsequent disposition of a part of the above securities, Securities Corporation realized cash approximately equivalent to its cost (exclusive of the $30,000,000 of common stock, the issuance of which is described in paragraph (d) above) and had remaining at the time of the transfer of its assets to Electric, as hereinafter described, $30,000,000 of common stock and $2,949,000 of preferred stock of Utah Company.

(g) Upon its organization in March 1925, Electric acquired the assets of Securities Corporation by assuming the liabilities of Securities Corporation and exchanging four shares of its own common stock having a stated value of $25 per share, plus $10 in cash, for each share of Securities Corporation's common stock having a par value of $100 per share. Electric reimbursed itself for substantially all of its cash outlay to the stockholders of Securities Corporation by selling all but $210,000 par value of the preferred stock of Utah Company acquired from Securities Corporation. Bond and Share received from Electric $421,750 in cash and $4,217,500 of stated value common stock of Electric in return for its holding of $4,217,500 par value of common stock of Securities Corporation obtained at no cash cost as set out in paragraph (e) above.

(h) During the years 1925 to 1932 Electric as owner of all of the common stock of Utah Company received dividends thereon aggregating $7,200,000 in addition to regular dividends on the preferred stock of Utah Company which it owned. For the years 1933 to 1940 Utah Company paid only partial or no dividends on its preferred stock held by the public and Electric, resulting in accumulated dividend arrearages of $7,813,488 referred to in paragraph (5) above.

(i) Further profits inured to the system at the expense of Utah Company by (a) the purchase by Securities Corporation of $9,548,127 face amount of notes of Utah Company at a discount of $1,481,000; and (b) profits realized in connection with service, construction and management contracts.

(j) In April 1927 Electric caused Utah Company to change its common stock from $100 par value to no par value and split 10 shares for one, each new share having a stated value of $10 and carrying one vote. The effect of this split was to reduce the voting power of the preferred stock as a class from 42% to 7% and increase that of the common stock from 58% to 93%.

(10) As a result of the above enumerated transactions, and other minor transactions, the property account of Utah Company at September 30, 1942 contained approximately $29,600,000 of write-ups and excess costs, and the investment account of Utah Company contained write-ups of approximately $8,700,000.

(11) At September 30, 1942, the electric plant account of Traction Company contained write-ups and excess costs of approximately $3,600,000 and the plant account of Colorado Company contained approximately $4,300,000 of write-ups.

(12) The capitalization of Traction Company at September 30, 1942 adjusted to reflect the removal of estimated write-ups and excess costs is as follows:

	Amount	Percent of total
Long term debt:		
5% First and Refunding Mortgage Bonds	$11,979,000	77.2
Contractual liability	248,059	1.6
Notes and loans payable to Utah Company	6,178,392	39.8
Total long term debt	18,405,451	118.6
Common stock and surplus:		
Common stock	1,150,875	
Surplus	(4,043,839)	
Total common stock and surplus	(2,892,964)	(18.6)
Total capitalization	15,512,487	100.0

(13) The capitalization of Colorado Company at September 30, 1942 adjusted to reflect the removal of estimated write-ups from the property account is as follows:

	Amount	Percent of total
Long term debt:		
5% First Mortgage Bonds	$3,884,000	86.9
Note payable to Utah Company	1,500,000	33.6
Total long term debt	5,384,000	120.5
Common stock and surplus:		
Common stock	3,500,000	
Earned surplus	(4,415,193)	
Total common stock and surplus	(915,193)	(20.5)
Total capitalization	4,468,807	100.0

(14) The capitalization of Utah Company at September 30, 1942, without adjustment for possible inadequate depreciation but adjusted to reflect (a) the removal of property account write-ups and excess costs referred to in paragraph (10) above, (b) the restatement of its investments in subsidiaries to adjusted underlying book value as reflected in paragraphs (12) and (13) above, and (c) the restatement of preferred stocks to liquidating value, and (d) preferred dividend arrearages, is as follows:

	Amount	Percent of total
Long term debt:		
5% first mortgage bonds	$28,696,000	51.3
4½% first lien and general mortgage bonds	4,078,000	7.3
6% Gold debenture bonds	5,000,000	9.0
Total long term debt	37,774,000	67.6
Preferred stock:		
$6 preferred stock	4,192,100	7.5
$7 preferred stock	20,760,500	37.1
Arrearages	7,813,488	13.0
Total preferred stock and arrearages	32,766,088	58.6
Common stock and surplus:		
Common stock	30,000,000	
Earned surplus	(44,662,223)	
Total common stock and surplus	(14,662,223)	(26.2)
Total capitalization	$55,877,865	100.0

(15) Traction Company accrues on its books for depreciation of only its motor coach and automotive equipment. Abandonments and retirements of other transportation properties are charged to surplus. Accruals for the depreciation of the leased electric properties of Traction Company are reflected on the books of Utah Company.

(16) The depreciation reserve of Colorado Company at September 30, 1942 was $299,237 or 6.7% of total property as adjusted for the write-ups referred to in paragraph (11). The reserve was approximately $1,600,000 less than such reserve would have been had Colorado Company accrued on its books amounts equal to those allowed or claimed for income tax purposes.

(17) The depreciation receive of Utah Company at September 30, 1942 representing accruals on its own electric

properties and those leased from Traction Company was $9,514,297 or 13.9% of electric property accounts as adjusted for the write-ups and excess costs referred to in paragraphs (10) and (11) above. Such reserve is approximately $15,000,000 less than it would have been had Utah Company accrued on its books amounts equal to those allowed or claimed for income tax purposes.

(18) If adjustments be made in the accounts of Utah Company and subsidiaries, on a consolidated basis, to reflect (a) the removal of property account write-ups and excess costs items, (b) the restatement of preferred stock to liquidating value and (c) preferred stock dividend arrearages and additionally to reflect the excess of income tax accruals for depreciation over book accruals for depreciation, the capitalization as of September 30, 1942 would be as follows:

	Amount	Percent of total
Long term debt:		
5% First mortgage bonds, due 1944	$28,696,000	52.8
4½% First Lien and General Mortgage Bonds, due 1944	4,078,000	7.5
5% First and refunding mortgage bonds, due 1944	11,979,000	22.1
6% Gold debenture bonds, due 2022	5,000,000	9.2
Contractual liability	248,059	.5
Total long term debt	50,001,059	92.1
Preferred stock:		
$6 Preferred stock	4,192,100	7.7
$7 Preferred stock	20,760,500	38.3
Arrearages	7,813,488	14.4
Total preferred stock and arrearages	32,766,088	60.4
Common stock and surplus:		
Common stock	30,000,000	
Earned surplus	(58,487,801)	
Total common stock and surplus	(28,497,801)	(52.5)
Total capitalization	54,269,346	100.0

(19) The consolidated earnings of Utah Company for the latest five years available were as follows:

(000 omitted)	1937	1938	1939	1940	1941
Gross income	4,601	4,139	4,190	4,770	4,705
Income deductions:					
Interest on mortgage bonds	2,350	2,336	2,292	2,268	2,268
Interest on debenture bonds	300	300	300	300	300
Other interest and deductions	199	196	192	180	173
Total	2,849	2,832	2,784	2,748	2,741
Net income	1,752	1,307	1,406	2,022	1,964
Preferred dividend requirements	1,705	1,705	1,705	1,705	1,705
Times total fixed charges earned	1.6	1.5	1.5	1.7	1.7
Times fixed charges and preferred dividends earned	1.0	.9	.9	1.1	1.1

(20) The Public Service Commission of the State of Utah has instituted proceedings against Utah Company to determine a just and proper rate base and a fair and reasonable rate of return on such base. These proceedings are presently pending.

It appearing to the Commission in the light of the foregoing that it is appropriate in the public interest and the interest of investors and consumers that proceedings be instituted against Electric, Utah Company, Traction Company and Colorado Company under section 11 (b) (2), 12 (e), 15 (f) and 20 (a) of the Act to determine whether orders should be entered pursuant to the provisions of any of said sections, all as hereafter set forth; and

It further appearing to the Commission that the proceedings referred to in the preceding paragraph are related to and contain common questions of law and fact with the proceedings on the application and declaration heretofore referred to; that evidence offered in respect of each of said proceedings may have a bearing on the other; and that substantial savings in time, effort, and expense will result if said proceedings are consolidated so that they may be heard as one matter and so that evidence adduced in each matter may stand as evidence in the others for all purposes; and

It further appearing to the Commission that evidence bearing on the matters recited above and upon the questions to be determined, is contained in the record of proceedings before this Commission entitled "In the Matter of Electric Bond and Share Company, File No. 59–12":

It is ordered, That proceedings be and the same hereby are instituted under sections 11 (b) (2), 12 (c), 15 (f) and 20 (a) of the Act against Electric, Utah Company, Traction Company and Colorado Company and that such proceedings be consolidated with the proceedings with respect to the application and declaration herein filed and that a hearing on such consolidated proceedings under the applicable provisions of the said Act and the Rules and Regulations of the Commission thereunder be held on the 5th day of April at 10:00 A. M., E.W.T., at the office of the Securities and Exchange Commission, 16th and Locust Streets, Philadelphia, Pennsylvania. On such day the hearing room clerk will advise as to the room where such hearing will be held.

It is further ordered, That Willis E. Monty or any other officer or officers of the Commission designated by it for that purpose shall preside at the consolidated hearing in such matters. The officer so designated to preside at such hearing is hereby authorized to exercise all powers granted to the Commission under section 18 (e) of said Act and to a Trial Examiner under the Commission's Rules of Practice.

It is further ordered, That any person desiring to be heard in connection with these consolidated proceedings or proposing to intervene herein shall file with the Secretary of the Commission on or before the 29th day of March his request or application therefor as provided by Rule XVII of the Rules of Practice of the Commission.

It is further ordered, That the Secretary of the Commission shall serve notice of the aforesaid hearing by mailing a copy of this order to the parties herein, the regulatory Commissions of the States of Utah, Colorado, Wyoming and Idaho and interested municipalities and political subdivisions of such states; and that notice to all persons be given by publication of this order in the FEDERAL REGISTER.

It is further ordered, That without limiting the scope of the issues presented in the said consolidated proceedings particular attention will be directed at the hearing to the following matters and questions:

(1) Whether the first and second mortgage bonds proposed to be issued are (a) reasonably adapted to the security structure of the Utah Company as presently constituted or as it is proposed to be constituted; (b) reasonably adapted to the earning power of the Utah Company and its subsidiaries; (c) necessary or appropriate to the economical and efficient operation of the electric, transportation and steam heating businesses in which Utah Company and its subsidiaries are presently engaged.

(2) Whether the fees, commissions, or other renumerations to be paid in connection with the issue, sale or distribution of the foregoing securities are reasonable.

(3) Whether, in the event that the declaration is permitted to become effective, it is necessary to impose any terms or conditions to assure compliance with the standards of the Act.

(4) Whether and to what extent proceeds from the proposed sale of bonds may be used by Utah Company to redeem securities held by Bond and Share.

(5) Whether the proposed acquisition by Utah Company of the assets and facilities of Colorado Company and Traction Company is in conformity with the provisions and standards of Section 10 of the Act, requiring no adverse findings under section 10 (b) and permitting the findings required under section 10 (c).

(6) Whether the allegations contained in Part II hereof are true and correct.

(7) Whether it is necessary or appropriate pursuant to section 11(b)(2) of the Act that Utah Company, Traction Company and Colorado Company take steps to redistribute voting power fairly and equitably among their respective security holders and whether such steps should include a reorganization of said companies or any of them and the substitution of new securities, in whole or in part, for their presently outstanding debt and equity securities.

(8) What treatment should be accorded to securities of Utah Company held by Bond and Share or Electric in any reorganization of Utah Company or any revision or simplification of its capital structure.

(9) Whether it is necessary pursuant to section 12 (c) to restrict the payment of dividends on any of the outstanding stock of Utah Company.

(10) Whether it is necessary or appropriate to require that Utah Company, Traction Company, and Colorado Company take action pursuant to section 15 (f) of the Act, to segregate, dispose of or otherwise eliminate the write-ups, intangibles and other inflationary items

contained in their plant and investment accounts, to set up adequate reserves for retirement and depreciation of plant and property and to make such other adjustments in their accounts as may be necessary or appropriate to secure compliance with the standards of the Act.

It is further ordered, In the interest of expeditious procedure that all evidence with respect to Electric, Utah Company, Traction Company and Colorado Company contained in the record of the proceedings entitled "In the Matter of Electric Bond and Share Company et al., File No. 59-12", so far as relevant to the issues above stated, shall be incorporated in the record of the proceedings herein ordered, and shall be regarded as evidence duly adduced in the present proceedings, subject to the same objections and exceptions preserved in the record of the proceeding in which first introduced.

It is further ordered, That the Commission reserves the right, if at any time it appears conducive to an orderly, efficient or economic disposition of any proceeding or proceedings herein, to order a separate hearing concerning any of the issues in the consolidated proceeding, to close the record with respect to any of such issues, or to take action on any such issues prior to the closing of the record on the other issues therein.

By the Commission.

[SEAL] ORVAL L. DUBOIS, *Secretary.*

[F. R. Doc. 43-3761; Filed, March 9, 1943; 4:03 p. m.]

WAR PRODUCTION BOARD.

NOTICE TO BUILDERS AND SUPPLIERS OF ISSUANCE OF REVOCATION ORDERS PARTIALLY REVOKING AND STOPPING CONSTRUCTION OF CERTAIN PROJECTS

The Director General for Operations of the War Production Board has issued certain revocation orders listed in Schedule A below, partially revoking preference rating orders issued in connection with, and partially stopping the construction of the projects affected. For the effect of each such order upon preference ratings, construction of the project, and delivery of materials therefor, the builder and suppliers affected shall refer to the specific order issued to the builder.

Issued March 9, 1943.

CURTIS E. CALDER,
Director General for Operations.

SCHEDULE A

Preference rating order	Serial No.	Name and address of builder	Project affected	Date of issuance of revocation order
P-19-h	38812	War Relocation Authority, Washington, D. C.	Gila River, Pinal Co., Arizona, G-IV-546 & two elementary schools.	3-5-43
P-19-h	35312	War Relocation Authority, Washington, D. C.	Manzanar, Inyo Co., Calif.	2-27-43
	573 77-013-86 (10 units of 16).	Walter J. Tuse, 1615 Central Ave., Albany, New York.	Grace St. bet. Tull Dr., & Lawrence St., Colonie, N. J.	2-11-43
	672 77-031-000432 (4 units of 18).	New Type Homes, Inc., 145 Bellevue St., Elizabeth, N. J.	Commercial St. & Smith St., Woodbridge, N. J.	2-11-43
	555 77-113-000162 (2 units of 10).	C. R. Bentley, 2266 S. Riverside Drive, Ft. Worth, Texas.	501, 517, 409, 513, 609, 613, 205, 209, 608, 404 E. Mason St., Ft. Worth, Tex.	2-4-43
	030 7064-000014 (9 units of 20).	Harris Construction Co., 417 Union Bldg. New Orleans, La.	Shirley Drive, New Orleans, La.	2-4-43
	029 7064-000013 (6 units of 10).	Harris Construction Co., 417 Union Bldg. New Orleans, La.	Westdale Sub-division, Baton Rouge, La.	2-4-43
	2218 77-121-001504	H. T. Caskey, 4215 Carson St., Oakland, Calif.	Richmond, Calif.	2-11-43
	2604 77-121-001814	George J. Fromm, 3129 64th Ave., Oakland, Calif.	Richmond, Calif.	2-11-43
	2672 77-121-002102	Rucker & Bryant, 537 S. 12th St., San Jose, Calif.	Mill Valley, Calif.	2-11-43
	8 7033-00007	Munhall Farms, Inc., c/o Franklin O. Brown, Fulton Bldg., Pittsburgh Pa.	Munhall Terrace, Plan of Lots in the Borough of Munhall. Co. of Allegheny, Pa.	2-16-43
	420 77-092-000537	Abraham Kabot, 1143 St. Clair St., St. Paul, Minn.	St. Paul, Ramsey Co., Minn.	2-16-43
	1441 77-044-1440	R. & K. Bldg. Co., 18424 Woodingham Dr., Detroit, Mich.	University St., Ferndale	2-16-43

SCHEDULE A—Continued

Preference rating order	Serial No.	Name and address of builder	Project affected	Date of issuance of revocation order
	1301 77-044-1529	Elmer O'Hara, 18332 Morang, Detroit, Mich.	Lot 36, 37 to 48 incl. & 56 Mansfield. Lot 68, 76 to 89 incl. Mansfield. Also S.45' lots 31 to 35 in.-N.45' lots 31 to 35 in.—S.45' lots 90 to 94 in. N.45' lots 90 to 94 inc.—S.45' lots 96 to 100 inc.—N.45' lots 96 to 100 in.—S.45' lots 148 to 152 in.—N.45' lots 148 to 152 inc. Curtis Heights Sub. No. 1 Detroit, Mich.	2-16-43
	2432 77-044-2674	Clare E. Snell, 2632 Clenwood, Royal Oak, Mich.	Bembridge Rd., Royal Oak, Mich.	2-16-43
	60 77-074-000278	Frank M. Dunham, 426 Grand Ave., Des Moines, Iowa.	Des Moines, Iowa	2-16-43
	64 77-074-000290	O. E. Current, 4109 69th St., Des Moines, Iowa.	Des Moines, Iowa	2-16-43
	1433 77-077-000321	Lawrence Cramer, 912 Drackert St., Hammond, Ind.	Hammond, Ind.	2-16-43
	378 77-034-000362	Richard Inchweiler, 501 Hampshire Rd., Drexel Hill, Pa.	State Rd. between Clarendon & Mansion Rds., Drexel Hill Delaware Co., Pa.	2-16-43
	746 77-034-000814	James N. Mitchell, 6 S. Farragut St., Philadelphia, Pa.	S. W. S. Greenview Lane between Gilmore Rd. & Vincent Rd., Llanerich, Delaware Co., Pa.	2-16-43
	321 77-035-500079	White Heather Co., 5 Hudson St., Camden, N. J.	Warwick Rd. bet. Lincoln Ave. & White Horse Pike, Magnolia, Camden Co., N. J.	2-16-43
	470 77-035-500099	Merlin F. Baines, 13th & Kings Hwy., Haddon Heights, N. J.	Sylvan, Keswick & Kings Hwy. bet. 13th Ave. & Line St., Haddon Heights, Camden Co., N. J.	2-16-43
	351 77-117-000420 (1 unit of 2).	H. T. Dudley, 2819 N. Garrison St., Tulsa, Okla.	1404 S. New Haven & 4332 E. 4th Tulsa, Okla.	2- 4-43
	1016 77-121-000032 (3 units of 20).	Modern Construction Co., 1801 Contra Costa Ave., Richmond, Calif.	Richmond, Calif.	2-11-43
	1062 77-121-000053 (3 units of 6).	Londer B. Strand, 811 Faxon Ave., San Francisco, Calif.	Daly City, Calif.	2-11-43
	1532 77-121-000676 (2 units of 10).	Modern Constr. Co., 1801 Costa Ave., Richmond, Calif.	Richmond, Calif.	2-11-43
	1818 77-121-000967 (15 units of 20).	R. Ross Constr. Co., 110 Wash. St., Petaluma, Calif.	Petaluma, Calif.	2-11-43
	2133 77-121-001359 (1 unit of 2).	Herbert L. Guy, 2539 Filbert St., Oakland, Calif.	Richmond, Calif.	2-11-4
	2320 77-121-001585 (2 of 3).	A. Russello, 1809 14th Ave., Oakland, Calif.	Oakland, Calif.	2-11-43
	032 77-092-000605 (6 units of 10).	W. H. Richardson, 213 Western Nat'l Bank Bldg., Duluth, Minn.	St. Louis County, Duluth, Minn.	2-16-43
	310 77-052-000379 (24 units of 25).	Biltrite Homes Corp., 13 Summit Ave., Hagerstown, Md.	Hagerstown, Md.	2-16-43
	1451 77-044-1588 (14 units of 17).	Tepsich-Head Constr. Co., 3802 South Logan St., Lansing, Mich.	Elmhurst Sub., Lansing, Mich.	2-16-43
	340 77-074-000015 (10 units of 16).	Elmer E. Okey, 305½ 11th St., Des Moines, Iowa.	Des Moines, Iowa	2-16-43
	19 77-074-000196 (1 unit of 5).	Charles H. Parcely, 2510 West-over Blvd., Des Moines, Iowa.	Des Moines, Iowa	2-16-43
	1152 77-077-000191 (16 units of 40).	A. A. Lewis & Co., 5258 Hohman Ave., Hammond, Ind.	La Porte, Ind.	2-16-43
	214 77-035-500050 (3 units of 27).	Alan Building Corp., P. O. Box 138, Mt. Ephraim, N. J.	Sartori & Remington Avenues, Mt. Ephraim, Camden Co., N. J.	2-16-43
	178 77-035-500054 (1 unit of 6).	Colwood Realty Co., 69th & Walnut Sts., Philadelphia, Pa.	Park Blvd. & Kaighn Ave., Camden, N. J.	2-16-43
	280 77-035-500069 (29 units of 30).	Stewart Brothers, 336 Monmouth Ave., Gloucester, N. J.	Cloverdale Tract, Sub #2022 located at Gloucester City, Camden Co., N. J.	2-16-43
	292 77-035-500075 (2 units of 6).	Bartha, Inc., 70 N. Center St., Merchantville, N. J.	6736, 6744, 6752, 6760, 6902, 6903, Cedar Avenue, Pennsauken Twp., Camden Co., N. J.	2-16-43
	322 77-035-500060 (1 unit of 4).	Jos. F. Haines Co., 50 Haddon Ave., Collingswood, N. J.	Dwight Ave. bet. W. Franklin St. & W. Wayne St., Collingswood, Camden Co., N. J.	2-16-43
	343 77-035-500081 (2 units of 7).	Highland Homes, Inc., 2940 Yorkship Sq., Camden, N. J.	Sylvan Ave. bet. Holly and Oakland Aves., Oaklyn, Camden Co., N. J.	2-16-43
	421 7033-00411 (4 units of 24).	W. C. Norris, R. D. 2, Washington, Pa.	Middle Rd. bet. Newport Dr. and Hillsdale St., S. H. Pittsburgh, Allegheny Co., Baldwin Twp., Pa.	2-16-43

SCHEDULE A—Continued

Preference rating order	Serial No.	Name and address of builder	Project affected	Date of issuance of revocation order
	245 7033-00250 (8 units of 26).	Robert H. Darling, Box 427, Willock Rd. R. D. 6 Pittsburgh, Pa.	Hazelhurst-Wallace Sts. & Circle Dr., Wallace Plans #1 & #2 Elderslee Rd., Wallace Ridge Plan—Addition #1 Baldwin Twp., Allegheny, Pa.	2-16-43
	198 7033-00202 (1 unit of 8).	Sherwood Constr. Co., Sherwood Drive, Pittsburgh, Pa.	Vanadium Rd.—Lots 61, 62, 64 Elmbrook Lane—35 to 39 Scott Twp., Allegheny Co., Pa.	2-16-43
	77-126-000034 (4 units of 6).	Albert F. Clauss, Jr., #6 Box 1024, Portland, Oreg.	S. W. 58th St., South of Garden Home Road, Portland, Oregon.	2-16-43
	437 77-092-000599 (1 unit of 3).	F. R. Lein 5941 Portland Ave., Minneapolis, Minn.	Minneapolis, Hennpin Co. Minnesota.	2-16-43
	445 77-092-000598 (1 unit of 7).	F. R. Lein, 5941 Portland Ave., Minneapolis, Minn.	Plymouth Addition to Anoka, Anaka County, Minn.	2-16-43

[F. R. Doc. 43-3762; Filed, March 9, 1943; 4:55 p. m.]

Notice to Builders and Suppliers of Issuance of Revocation Orders Revoking and Stopping Construction of Certain Projects

The Director General for Operations of the War Production Board has issued certain revocation orders listed in Schedule A below, partially revoking preference rating orders issued in connection with, and partially stopping the construction of the projects affected. For the effect of each such order upon preference ratings, construction of the project, and delivery of materials therefor, the builder and suppliers affected shall refer to the specific order issued to the builder.

Issued March 9, 1943.

Curtis E. Calder,
Director General for Operations.

SCHEDULE A

Preference rating order	Serial No.	Name and address of builder	Project affected	Date of issuance of revocation order
P-19-h	34104	Chicago & Northwestern Railway Co., Chicago, Ill.	Manitowoc, Wis.	3-8-43
P-19-h	49348	Standard Oil Co. of Indiana, Chicago, Ill.	Wood River, Ill	3-5-43
P-19-h	58910	New England Telephone & Telegraph Co., Boston, Mass.	Portland, Maine	3-8-43
PD-1a	184996	Worthington Telephone Exchange Co., Worthington, Minn.	Worthington, Minn.	3-5-43
P-19-h	44547	Magnolia Petroleum Co., Dallas, Tex.	Beaumont, Tex.	3-5-43
	174 77-018-000074	Wellmade Homes, Inc., 611 West 136 St., New York, N. Y.	67 Ave., Forest Hills, N. Y.	2-4-43
	493 7013-00046	Capital Constr. Co., 1351 Grand Boulevard, Schenectady, N.Y.	Clifton Park Rd. betwn. Nott and Lexington Pkway, Town of Niskayuna, Schenectady, N. Y.	2-4-43
	511 7013-00045	Capital Constr. Co., 1351 Grand Boulevard, Schenectady, N. Y.	Rankin Rd. betwn. Valenan Rd. and Balltown Rd., Pt. of Clifton Park Rd. bet. Nott St. and Lexington Pkway, Niskayuna, N. Y.	2-4-43
	675 77-013-113	Abram J. Lee, 63 Lincoln Ave., Albany, N. Y.	Victory Rd. bet. Vly Rd. and Consoul Rd., Colonie, Albany, N. Y.	2-11-43
	861 77-031-000586	General Bldg. & Constr. Co., 377 Tremont Ave., East Orange, N. J.	Smith St. bet. 18th Ave. and Mead St., Newark, N. J.	2-11-43
	908 77-031-000806	Patrick Murphy, Inc., 573 Walton Ave., New York, N. Y.	Beech Ave. and LaGrande Ave., Fanwood Borough, N. J.	2-11-43
	77-031-000182	Cliffwood Beach Co., Inc., Cliffwood Beach, N. J.	Ocean, Ratitan and Furman Blvds. Cliffwood, N. J.	2-11-43
	253 77-014-348	Himiani Building Co., 1089 Dealware Ave., Buffalo, N. Y.	Capen Blvd., Amherst, N. Y.	2-16-43

SCHEDULE A—Continued

Preference rating order	Serial No.	Name and address of builder	Project affected	Date of issuance of revocation order
	952 77-014-592	Henry J. Hagen, 4100 Main St., Eggetsville, N. Y.	Ivyhurst bet. Main St. and Bancroft, Amherst, N. Y.	2-16-43
	1034 77-014-575	George Marinecce, 4007 Pine Ave., Niagara Falls, N. Y.	Chapin Ave. bet. 36th and Hyde Park Blvd., Niagara, Niagara Falls, N. Y.	2-14-43
	666 77-113-000263	Dorothy C. McConnel, 820 Sargent St., Fort Worth, Tex.	3800 Mt. Vernon St., Fort Worth, Tex.	2-4-43
	648 77-113-000233	Cameron Roofing Co., 2415 West 7th St., Fort Worth, Tex.	Forest Park Blvd., bet. Robert and Croxton Sts., Fort Worth, Tex.	2-4-43
	053 7046-000028	L. S. King & Co., 2026 St. Charles Ave., New Orleans, La.	Sq. 3620 Marabeau Ave., New Orleans, La.	2-4-43
	574 7033-00620	Gregory G. Schaff, Broughton Rd., R. D. 1, Library, Pa.	Lot #5, Park Ave. on Broughton Ave., Bethel Twp., Allegheny City, Pa.	2-11-43
	450 77-032-000029	Castle Construction Co., 7th and Greenhill Ave., Wilmington, Del.	Ridge Ave., Prospect Ave., and Middle Ave., Swanwyck, New Castle Co., Pa.	2-11-43
	058 77-062-000040	Bradley & Tallant, Inc., May Building, Montgomery, Ala.	109 Oak Forrest Dr., Montgomery, Ala.	2-11-43
	098 77-062-000068	Bear Lumber Co., 400 Lee St., Montgomery, Ala.	600, 602, 604, 606, 608, 610, 612 Stephens St., Montgomery, Ala.	2-11-43
	092 77-062-000057	Southern Homes Co., Craft Highway and Laurell St., Hartwell Pl., Mobile, Ala.	Lots 13 and 14, blk 5, Hartwell Pl., Toulminville, Ala. (Mobile).	2-11-43
	057 77-062-000041	Bradley & Tallant, Inc., May Bldg., Montgomery, Ala.	#6 Oak Darest Dr., Montgomery, Ala.	2-11-43
	323 77-117-000441	Howard A. Long, 1307½ W. Brady St., Tulsa, Okla.	2532 N. Cincinnati St., Tulsa, Okla.	2-4-43
	832 77-034-000795	Associated Bldrs. & Contractors, 621 Allen St., Allentown, Pa.	E. Gordon St., Allentown, Lehigh Co., Pa.	2-4-43
	565 77-034-000538	Sandt Construction Co., 218 N. Madison St., Allentown, Pa.	St. Albert bet. Linwood and Paoli Sts.; St. Albert bet. Paoli and Montgomery Sts.; and Chapel bet. W. Linwood and Paoli, Allentown, Lehigh Co., Pa.	2-4-43
	2618 77-125-000135	Salzner & Thompson, 426 South First St., Las Vegas, Nev.	Las Vagas, Nev	2-4-43
	2701 77-125-000139	Salzner & Thompson, 114 South Third St., Las Vagas, Nev.	Las Vegas, Nev	2-4-43
	2722 77-125-000157	Salzner & Thompson, 426 South First St., Las Vagas, Nev.	Las Vagas, Nev	2-4-43
	1252 77-121-000311	Clarence O. Bretherick, 3982 Whittle Ave., Oakland, Calif.	Richmond, Calif	2-11-43
	1411 77-121-000469	Williams & Torresan, Box 143, San Anselmo, Calif.	San Anselmo, Calif	2-11-43
	1446 77-121-000576	E. N. Foss, 1019 Portola Dr., San Francisco, Calif.	Richmond, Calif	2-13-43
	1844 77-121-000920	Arthur W. Colton, P. O. Box 66, Neward, Calif.	Hayward, Calif	2-11-43
	2063 77-121-000946	R. Ross Construction Co., 110 Washington St., Petaluma, Calif.	Petaluma, Calif	2-11-43
	2008 77-121-001269	Emil Scarbo, 500 Stanyan St., San Francisco, Calif.	Richmond, Calif	2-11-43
	572 77-035-500133	Daniel H. Phillips, 15 Beechwood Ave., Oaklyn, N. J.	White Horse Pike bet. W. Bettlewood and W. Haddon Sts., Oaklyn, Camden Co., N. J.	2-16-43
	485 7033-00524	Edward Doerr, 261 Marigold St., Munhall, Pa.	Lots 31-33-41 Perry Lane and Perry Highway, Allegheny Co., Ross Township, Bellevue, Pa.	2-16-43
	199 7033-00223	Theodore F. Karr, 5926 Walnut St., Pittsburgh, Pa.	Middle Road, Lots #222-A, 223-A, 224-A, 228, 229, and 230, Rolling Hill Plan #3, Baldwin Twp., S. W. Pittsburgh, Pa.	2-16-43
	113 7033-00074	Eastern Improvement Co., 505 Berger Bldg., Pittsburgh, Pa.	Lots 2-3-4-5-6-7-8-9-19-20 Cowan and Baldwin Rds., Collier Twp., Pa.	2-16-43
	346 7033-00343	Economy Homes Co., 1848 Center Ave., Pittsburgh, Pa.	Foxcroft, 2 Lots 44 to 92 incl. and 94 to 114 incl. Scott Twp., Allegheny Co., Pa.	2-16-43
	378 7071-000090	Karban Development Co., 706 W. 95th St., Chicago, Ill.	Chicago, Ill	1-2-43

[F. R. Doc. 43-3763; Filed, March 9, 1943; 4:55 p. m.]