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(2) When it is necessary to advise relatives or other persons of approaching departure, individuals connected with the military service will not disclose any classified information.

(3) Arrival in a theater of operations does not diminish the necessity of safeguarding classified elements of information concerning the movement. After such arrival, no information will be given to unauthorized persons concerning names, destinations, or organizations, names of vessels, data concerning convoys, routes pursued, measures taken to avoid attack, date of arrival, debarkation or departure, or number of troops, or kind of cargoes carried.

§ 109.2 *Rail and motor movements.*
(a) Reports concerning arrivals and departure of rail or motor movements within the United States which for any reason are classified, may be transmitted to persons authorized to receive such reports, unclassified, provided unit designations are not included therein.

(b) When rail or motor movements or travel of personnel are made preliminary to movement to a theater of operations, cars, baggage, and impedimenta will not be marked in the clear to show oversea destination, date of departure, name of ship, or other classified elements of information.

§ 109.3 *Embarkation.* (a) Troop movements will be made so far as practicable without attracting undue attention.

(b) All persons not on official business will be excluded from the piers at all times.

(c) Members of families, relatives, or friends of personnel under oversea movement or travel orders will not be allowed in the vicinity of piers on the day of sailing.

§ 109.4 *Periods of peace or following termination of hostilities—(a) Application.* The provisions of this section will apply only during periods other than those of hostilities.

(b) *Normal security requirements.* Information or documents concerning movements of personnel or supplies will normally be unclassified.

(c) *Classification requirements.* (1) Elements of information (such as destination, mission, and other elements which should be safeguarded) concerning movements of personnel or supplies, other than movements within oversea areas in which United States Army forces are stationed, will be classified secret, confidential, or restricted only when such classification is authorized by the War Department.

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

[F. R. Doc. 46-4804; Filed, Mar. 22, 1946; 10:14 a. m.]

TITLE 21—FOOD AND DRUGS

Chapter I—Food and Drug Administration
PART 141—TESTS AND METHODS OF ASSAY FOR ANTIBIOTIC DRUGS

MISCELLANEOUS AMENDMENTS

By virtue of the authority vested in the Federal Security Administrator by

the provisions of section 507 of the Federal Food, Drug, and Cosmetic Act, (52 Stat. 1040 ff, 21 U.S.C. 301 et seq., as amended by Public Law 139, 79th Cong., 1st Sess., July 6, 1945), the regulations for tests and methods of assay for antibiotic drugs (10 F.R. 11478-11485), as amended, are hereby further amended as indicated below:

Section 141.5 is amended by adding the following new paragraphs:

(d) *Microscopical test for crystallinity of sodium penicillin.* Examine the sodium penicillin, mounted in mineral oil, by means of a polarizing microscope. Crystalline sodium penicillin shows resolvable particles which reveal the phenomena of birefringence (interference colors) and extinction positions on revolving the microscope stage. Crystalline sodium penicillin also reveals diagnostic refractive indices when examined by the immersion method.

(e) *Stability of crystalline sodium penicillin.* Store crystalline sodium penicillin for six days at a temperature of 100° C. (212° F.). At the end of this period it does not show a loss of more than 25% of its potency when determined as directed in § 141.1.

The foregoing amendments shall become effective on the date of the publication of this order in the FEDERAL REGISTER.

(Sec. 507, 21 U.S.C. 301 et seq.)

Dated: March 22, 1946.

[SEAL] MAURICE COLLINS,
Acting Administrator.

[F. R. Doc. 46-4866; Filed, Mar. 22, 1946; 11:43 a. m.]

PART 146—CERTIFICATION OF BATCHES OF
PENICILLIN-CONTAINING DRUGS
MISCELLANEOUS AMENDMENTS

By virtue of the authority vested in the Federal Security Administrator by the provisions of section 507 of the Federal Food, Drug, and Cosmetic Act (52 Stat. 1040 ff., 21 U.S.C. 301 et seq., as amended by Public Law 139, 79th Cong., 1st Sess., July 6, 1945), the regulations for the certification of batches of penicillin-containing drugs (10 F.R. 11227), as amended, are hereby further amended as indicated below:

1. Section 146.24 (a) is amended by substituting a semicolon for the period at the end of the first sentence and by inserting the words "crystalline sodium penicillin is the heat stable crystalline sodium salt of a kind of penicillin or a mixture of two or more such salts."

2. Section 146.24 (a) (5) is amended by deleting the period at the end of the sentence and inserting the words "unless it is crystalline sodium penicillin in which case its moisture content is not more than 1%."

3. Section 146.24 (c) (2) is amended by substituting a comma for the period at the end of the sentence and by inserting the words "unless it is crystalline sodium penicillin in which case the storage statement may be omitted."

The foregoing amendments shall become effective on the date of the publi-

cation of this order in the FEDERAL REGISTER.

(Sec. 507, 21 U.S.C. 301 et seq.)

Dated: March 22, 1946.

[SEAL] MAURICE COLLINS,
Acting Administrator.

[F. R. Doc. 46-4865; Filed, Mar. 22, 1946; 11:43 a. m.]

TITLE 24—HOUSING CREDIT

Chapter IV—Home Owners' Loan Corporation

[Bulletin 395]

PART 404—TREASURY

SIGNATORIES AND COUNTERSIGNATORIES

Amending Part 404, Chapter IV, Title 24 of the Code of Federal Regulations.

Section 404.02-2 (10 F.R. 8454) is amended by changing the first paragraph as follows:

§ 404.02-2 *Signatories and countersignatories.* The Treasurer and the Assistant Treasurer of the Home Owners' Loan Corporation are authorized individually to disburse funds from and sign checks, either in person or by facsimile signature, drawn on any or all of the accounts maintained with the Treasurer of the United States listed in section 402-1. All checks for amounts in excess of \$5,000 signed under the authority conferred by the first sentence of this section, except checks drawn on Account 899-763, shall be signed personally by the Treasurer or by the Assistant Treasurer and countersigned by the General Manager, Assistant to the General Manager, or Deputy General Manager. The provisions of the first sentence of the second paragraph of § 403.01-7 of this chapter relating to countersignatures on checks drawn on the Regional Working Fund shall not apply to checks signed under the authority conferred by the first sentence of this section.

Effective: March 15, 1946.

(Secs. 4 (a) and 4 (k), 48 Stat. 129, 132, 643, 647; 12 U.S.C. and Sup. 1463; E.O. 9070, 7 F.R. 1529)

[SEAL] J. FRANCIS MOORE,
Secretary.

[F. R. Doc. 46-4775; Filed, Mar. 21, 1946; 3:13 p. m.]

TITLE 26—INTERNAL REVENUE

Chapter I—Bureau of Internal Revenue

Subchapter A—Income and Excess Profits Taxes

[T. D. 5504]

PART 19—INCOME TAX UNDER THE INTERNAL REVENUE CODE

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

ELECTIVE INVENTORY COMPUTATIONS

PARAGRAPH 1. Section 29.22 (d)-2 of Regulations 111 (26 CFR, Cum. Supp., Part 29) is amended as follows:

(A) By revising that portion thereof preceding the lettered paragraphs to read:

§ 29.22 (d)-2 *Requirements incident to adoption and use of elective method.* Except as otherwise provided in § 29.22 (d)-1 with respect to raw material computations, the adoption and use of the elective inventory method is, by section 22 (d) and the regulations thereunder, made subject to the following requirements:

(B) By striking that portion of paragraph (d) preceding the numbered subparagraphs, and by inserting in lieu thereof the following:

(d) Goods of the specified type on hand as of the close of the taxable year in excess of what were on hand as of the beginning of the taxable year shall be included in the closing inventory, regardless of identification with specific invoices and regardless of specific cost accounting records, at costs determined pursuant to the provisions of Rule (A) or Rule (B) hereof, dependent upon the character of the transactions in which the taxpayer is engaged;

Rule (A). In the case of a taxpayer engaged in the purchase and sale of merchandise, such as a retail grocer or druggist, or engaged in the initial production of merchandise and its sale without processing, such as a miner selling his ore output without smelting or refining, such costs shall be determined:

(C) By inserting in paragraph (d) immediately preceding example (1) the following:

The application of Rule (A) may be illustrated by the following examples:

(D) By revising example (2) in paragraph (d) to read as follows:

Example (2). Suppose that the taxpayer's closing inventory for 1943, the year following that involved in example (1), reflects an inventory decrease for the year, and not an increase; suppose that there is, accordingly, a 1943 closing inventory of 13 units. Inasmuch as the decreased closing inventory will be determined wholly by reference to the 15 units reflected in the opening inventory for the year, and will be taken "in the order of acquisition" pursuant to section 22 (d) (1) (B), and inasmuch as the character of the taxpayer's opening inventory for the year will be dependent upon its method of valuing its five-unit inventory increase for the preceding year, the closing inventory for 1943 will be computed as follows:

(a) In case the increase for the preceding taxable year was taken by reference to the most recent purchases:

10 at 10 (from 1941)-----	= 100
1 at 13 (July 1942)-----	= 13
2 at 14 (October 1942)-----	= 28
<hr/>	
Total 13	141

or
(b) In case the increase for the preceding taxable year was taken in the order of acquisition:

10 at 10 (from 1941)-----	= 100
1 at 11 (January 1942)-----	= 11
2 at 12 (April 1942)-----	= 24
<hr/>	
Total 13	135

or
(c) In case the increase for the preceding taxable year was taken on the basis of an average:

10 at 10 (from 1941)-----=100
 3 at 13 (from 1942)-----= 39

Total 13 139

(E) By inserting in paragraph (d) immediately after example (2) the following:

Rule (B). In the case of a taxpayer engaged in manufacturing, fabricating, processing, or otherwise producing merchandise, such costs shall be determined:

(a) In the case of raw materials purchased or initially produced by the taxpayer, in the manner elected by the taxpayer under Rule (A) to the same extent as if the taxpayer were engaged in purchase and sale transactions; and

(b) In the case of goods in process, regardless of the stage to which the manufacture, fabricating, or processing may have advanced, and in the case of finished goods, pursuant to any proper method which, in the opinion of the Commissioner, clearly reflects income.

PAR. 2. The above amendments to Regulations 111, which regulations cover taxable years beginning after December 31, 1941, are hereby made applicable to any taxable year beginning after December 31, 1938, and prior to January 1, 1942, such years being covered by Regulations 103 (26 CFR, 1940 Supp., Part 19).

(Secs. 62 and 22 (d) of the Internal Revenue Code (53 Stat. 32, 877; 26 U.S.C., 62, 22 (d)))

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

Approved: March 20, 1946.

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

[F. R. Doc. 46-4777; Filed, Mar. 21, 1946;
 4:28 p. m.]

Subchapter A—Income and Excess Profits Taxes
 [T. D. 5503]

PART 19—INCOME TAX UNDER THE INTERNAL REVENUE CODE

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

PART 30—REGULATIONS UNDER THE EXCESS PROFITS TAX ACT OF 1940

PART 35—EXCESS PROFITS TAX; TAXABLE YEARS BEGINNING AFTER DECEMBER 31, 1941

Subchapter B—Estate and Gift Taxes

PART 81—REGULATIONS RELATING TO ESTATE TAX

PART 86—GIFT TAX UNDER CHAPTER 4 OF INTERNAL REVENUE CODE, AS AMENDED

TIME FOR CLAIMING REFUND WITH RESPECT TO WAR LOSSES, DEDUCTION OF CONTRIBUTIONS TO PENSION TRUSTS, AND TIME FOR FILING PETITION WITH TAX COURT OF UNITED STATES

In order to conform Regulations 103 (26 CFR, 1940 Supp., Part 19), Regulations 105 (26 CFR, Cum. Supp., Part 81), Regulations 108 (26 CFR, Cum. Supp., Part 86) Regulations 109 (26 CFR, 1941 Supp., Part 30), Regulations 111 (26 CFR, Cum. Supp., Part 29), and Regulations 112 (26 CFR, Cum. Supp., Part 35), to the provisions of sections 201, 202, and 203 of Public Law 291 (79th Congress),

approved December 29, 1945, such regulations are amended as follows:

PARAGRAPH 1. There is inserted immediately preceding § 29.23 (p)-1, Regulations 111, the following:

SEC. 202. CONTRIBUTIONS TO PENSION TRUSTS. (Public Law 291, 79th Congress, approved December 29, 1945.)

(a) *Deductions for the taxable year 1942 under prior income tax acts.* Section 23 (p) (2) of the Internal Revenue Code is amended by striking out the words "January 1, 1943" and inserting in lieu thereof "January 1, 1942," and by striking out the words "December 31, 1942" and inserting in lieu thereof "December 31, 1941".

(b) *Effective date.* The amendment made by this section shall be applicable as if it had been made as a part of section 162 (b) of the Revenue Act of 1942.

PAR. 2. There is inserted immediately preceding § 19.272-1, Regulations 103, and § 29.272-1, Regulations 111, the following:

SEC. 203. PETITION TO THE TAX COURT OF THE UNITED STATES. (Public Law 291, 79th Congress, approved December 29, 1945.)

(a) *Time for filing petition.* The second sentences of sections 272 (a) (1), * * * of the Internal Revenue Code are amended by striking out the parenthetical expression appearing therein and inserting in lieu thereof the following: "(not counting Saturday, Sunday, or a legal holiday in the District of Columbia as the ninetieth day)".

(b) *Effective date.* The amendments made by this section shall take effect as of September 8, 1945.

PAR. 3. Section 19.272-1, Regulations 103, as amended by Treasury Decision 5226, approved February 10, 1943, and § 29.272-1, Regulations 111, are amended by changing the sixth sentence of each such section to read as follows: "In determining such 90-day or 150-day period, Saturday (on and after September 8, 1945), Sunday, or a legal holiday in the District of Columbia is not to be counted as the ninetieth or one hundred fiftieth day."

PAR. 4. Section 19.273-1, Regulations 103, as amended by Treasury Decision 5226, and § 29.273-1, Regulations 111, are amended by changing the clause following the parenthetical expression appearing in the third sentence of the second paragraph of each such section to read as follows: "(not counting Saturday (on and after September 8, 1945), Sunday, or a legal holiday in the District of Columbia as the ninetieth or one hundred fiftieth day)."

PAR. 5. There is inserted immediately preceding § 19.322-1, Regulations 103, § 29.322-1, Regulations 111, the following:

SEC. 201. EXTENSION OF TIME FOR CLAIMING CREDIT OR REFUND WITH RESPECT TO WAR LOSSES. (Public Law 291, 79th Congress, approved December 29, 1945.)

If a claim for credit or refund under the internal revenue laws relates to an overpayment on account of the deductibility by the taxpayer of a loss in respect of property considered destroyed or seized under section 127 (a) of the Internal Revenue Code (relating to war losses) for a taxable year beginning in 1941 or 1942, the three-year period of limitation prescribed in section 322 (b) (1) of the Internal Revenue Code shall in no event expire prior to December 31, 1946. In

the case of such a claim filed on or before December 31, 1946, the amount of the credit or refund may exceed the portion of the tax paid within the period provided in section 322 (b) (2) or (3) of such code, whichever is applicable, to the extent of the amount of the overpayment attributable to the deductibility of the loss described in this section.

PAR. 6. Section 19.322-7, Regulations 103, as amended by Treasury Decision 5436, approved February 3, 1945, and § 29.322-7, Regulations 111, is amended by Treasury Decision 5447, approved March 21, 1945, are further amended by changing the last sentence of (a) of each such section to read as follows: "The provisions of this subsection are subject to the exceptions provided in subsections (b), (c), and (d) of this section and in section 201 of Public Law 291 (79th Congress), approved December 29, 1945, extending to December 31, 1946, the time for filing a claim for credit or refund based upon an overpayment of the tax as a result of the failure to take a war loss deduction in respect of property considered destroyed or seized under section 127 (a) of the Code for a taxable year beginning in 1941 or 1942."

PAR. 7. There is inserted immediately preceding § 30.732-1, Regulations 109, and § 35.732-1, Regulations 112, the following:

SEC. 203. PETITION TO THE TAX COURT OF THE UNITED STATES. (Public Law 291, 79th Congress, approved December 29, 1945.)

(a) *Time for filing petition.* The second sentences of sections * * * (a), * * * of the Internal Revenue Code are amended by striking out the parenthetical expression appearing therein and inserting in lieu thereof the following: "(not counting Saturday, Sunday, or a legal holiday in the District of Columbia as the ninetieth day)".

(b) *Effective date.* The amendments made by this section shall take effect as of September 8, 1945.

PAR. 8. Section 30.732-1, Regulations 109, and § 35.732-1, Regulations 112, both sections as amended by Treasury Decision 5474, approved August 21, 1945, are further amended by changing the parenthetical expression appearing in the second sentence of each such section to read as follows: "(not counting Saturday (on and after September 8, 1945), Sunday, or a legal holiday in the District of Columbia as the ninetieth day)."

PAR. 9. There is inserted immediately preceding § 81.73, Regulations 105, and § 86.39, Regulations 108, the following:

SEC. 203. PETITION TO THE TAX COURT OF THE UNITED STATES. (Public Law 291, 79th Congress, approved December 29, 1945.)

(a) *Time for filing petition.* The second sentences of sections * * * 871 (a) (1), and 1012 (a) (1), respectively, of the Internal Revenue Code are amended by striking out the parenthetical expression appearing therein and inserting in lieu thereof the following: "(not counting Saturday, Sunday, or a legal holiday in the District of Columbia as the ninetieth day)."

(b) *Effective date.* The amendments made by this section shall take effect as of September 8, 1945.

PAR. 10. Section 81.73, Regulations 105, as amended by Treasury Decision 5239, approved March 10, 1943, is further amended by changing the two parenthetical expressions in the fourth paragraph to read as follows: "(not counting

Saturday (on and after September 8, 1945), Sunday, or a legal holiday in the District of Columbia as the last day of the period)."

PAR. 11. Section 81.93, Regulations 105, as amended by Treasury Decision 5239, is further amended by changing the parenthetical expression in the fifth sentence to read as follows: "(not counting Saturday (on and after September 8, 1945), Sunday, or a legal holiday in the District of Columbia as the last day)."

PAR. 12. Section 86.39, Regulations 108, is amended by changing the fourth sentence to read as follows: "In determining such prescribed period, Saturday (on and after September 8, 1945), Sunday, or a legal holiday in the District of Columbia is not to be counted as the last day thereof."

PAR. 13. Section 86.43, Regulations 108, is amended by changing the clause following the parenthetical expression in the third sentence of the second paragraph thereof to read as follows: "and in determining such prescribed period Saturday (on and after September 8, 1945), Sunday, or a legal holiday in the District of Columbia is not to be counted as the last day thereof."

(Secs. 62, 1029, 3791, and 729 (a) of the Internal Revenue Code (53 Stat. 32, 157, 467; 54 Stat. 989; 26 U.S.C., 62, 1029, 3791, 729 (a)) and secs. 201, 202, and 203 of Pub. Law 291 (79th Congress), approved Dec. 29, 1945)

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

Approved: March 20, 1946.

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

[F. R. Doc. 46-4776; Filed, Mar. 21, 1946;
4:28 p. m.]

TITLE 32—NATIONAL DEFENSE

Chapter IX—Civilian Production Administration

AUTHORITY: Regulations in this chapter unless otherwise noted at the end of documents affected, issued under sec. 2 (a), 54 Stat. 676, as amended by 55 Stat. 236, 56 Stat. 177, 58 Stat. 827 and Pub. Law 270, 79th Cong.; E.O. 9024, 7 F.R. 329; E.O. 9040, 7 F.R. 527; E.O. 9125, 7 F.R. 2719; E.O. 9599, 10 F.R. 10155; E.O. 9638, 10 F.R. 12591; CPA Reg. 1, Nov. 5, 1945, 10 F.R. 13714.

PART 944—REGULATIONS APPLICABLE TO THE OPERATION OF THE PRIORITIES SYSTEM

[Priorities Reg. 28, Direction 13]

ASSIGNMENT OF CC RATINGS FOR CADMIUM

The following direction is issued pursuant to Priorities Regulation 28:

(a) *What this direction does.* The supply of cadmium is substantially less than present and anticipated requirements. There is no substitute for cadmium in certain essential products which are in very short supply, and the shortage of cadmium therefore constitutes a serious threat to the economy of the country during the reconversion period. This direction explains where the Civilian Production Administration may assign CO ratings, in accordance with paragraph (d) of Priorities Regulation 28 for cadmium, in addition to the types of cases covered by paragraphs (e) through (h) of Priorities Regulation 28.

(b) *Essential products in short supply.* Under the conditions stated in paragraph (d) of Priorities Regulation 28 the Civilian Production Administration may assign a CC rating for cadmium for

- I. Alloys.
 - (i) Bearing.
 - (ii) Carbon, cadmium impregnated for use as contacts in electric current interruption devices.
 - (iii) Copper base.
 - (iv) Lead base for coating of copper wire.
 - (v) Low melting point for use in the following:
 - (a) Dry type rectifier elements.
 - (b) Fire protective systems, safety devices and electrical fuses.
 - (c) Plugs for screwless fasteners in rimless metal spectacles.
 - (d) Dentistry.
 - (e) Plastic fire control instruments for the mounting of optics.
 - (f) Seals between brass and glass parts of liquid high voltage fuses.
 - (g) Inspection gauges.
 - (vi) Silver brazing.
 - (vii) Silver for use as contacts in electric current interruption devices.
 - (viii) Type metal for typography trade.
 - (ix) Zinc base for rolling only.
 - II. Chemicals, except pigments.
 - (i) Pigments for signal and illuminating glass, thermometer tubing, rubber sea buoys, dental rubber, X-ray fluoroscopic screens and luminescent coatings for cathode ray tubes, except tubes to be used in signs, lighting fixtures or lamps.
 - IV. Standard cells and electrolytic testers.
- (c) *Priorities Regulation 28 still applies.* To any case not covered by the above, CC ratings will be assigned only as provided in Priorities Regulation 28.

Issued this 22d day of March 1946.

CIVILIAN PRODUCTION
ADMINISTRATION,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 46-4822; Filed, Mar. 22, 1946;
11:09 a. m.]

PART 1044—CADMIUM

[Conservation Order M-389, Revocation]

Section 1044.2 *Conservation Order M-389* is hereby revoked. This revocation does not affect any liabilities incurred for violation of the order or of actions taken by the Civilian Production Administration under the order. Production and delivery of cadmium remain subject to other applicable orders and regulations of the Civilian Production Administration.

Issued this 22d day of March 1946.

CIVILIAN PRODUCTION
ADMINISTRATION,
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 46-4821; Filed, Mar. 22, 1946;
11:09 a. m.]

Chapter XI—Office of Price Administration

PART 1305—ADMINISTRATION

[Rev. SO 109, Amtd. 2]

AMENDMENT OF CERTAIN ORDERS AND APPROVALS ISSUED UNDER SUPPLEMENTARY ORDER 94 AND SUPPLEMENTARY ORDER 122

A statement of the considerations involved in the issuance of this amendment to Revised Supplementary Order 109 has been issued simultaneously here-

with and filed with the Division of the Federal Register.

Revised Supplementary Order 109 is amended in the following respects:

1. Section 1305.137 (e) is added to read as follows:

(e) On and after March 25, 1946 the provisions of all orders previously issued by the Price Administrator, any Regional Administrator or District Director under Supplementary Order 94 are amended by adding the words "and/or War Assets Administration" after the words "War Assets Corporation" wherever they appear.

2. Section 1305.137 (f) is added to read as follows:

(f) On and after March 25, 1946 the provisions of all orders and approvals previously issued by the Price Administrator or authorized officers or employees of the Office of Price Administration under Supplementary Order 122 shall also be applicable to all sales by the War Assets Administration of the commodities described in all of said orders and approvals, and to all sales by resellers of any of such commodities sold by the War Assets Administration.

This amendment shall become effective March 25, 1946.

Issued this 21st day of March 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-4798; Filed, Mar. 21, 1946;
4:34 p. m.]

PART 1306—IRON AND STEEL

[MPR 244, Amtd. 12]

GRAY IRON CASTINGS

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.

Section 1421.157 is amended by inserting a new paragraph (b) to read as follows:

(b) In any case in which an applicant applies for an adjustment of his maximum prices for some or all of the gray iron castings he sells and seeks an increase in his maximum prices higher than the price which would otherwise be allowed under paragraph (a) of this section, the Administrator or the appropriate regional administrator may, in his discretion, grant such a higher price to be accompanied by a compensatory decrease in other prices of the same seller. However, the price may not be above a level maintaining a normal price relationship in the malleable iron castings which the applicant sells. The accompanying reduction in other prices will equal the total dollar amount of the adjustment granted in excess of the price that otherwise would be allowed under paragraph (a).

This amendment shall become effective March 22, 1946.

Issued this 22d day of March 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-4845; Filed, Mar. 22, 1946;
11:33 a. m.]

PART 1364—FRESH, CURED AND CANNED MEAT AND FISH PRODUCTS

[MPR 389, Amdt. 25]

CEILING PRICES FOR CERTAIN SAUSAGE ITEMS AT WHOLESALE

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.

Maximum Price Regulation No. 389 is amended by changing the specifications for "Type 2 chili con carne, plain (without beans)" contained in the definition for "Chili con carne, plain (without beans)" in section 13 (h) to read as follows:

"Type 2 chili con carne, plain (without beans)" shall be made in any combination of not less than 75 percent of fresh or frozen uncured beef, veal, pork or regular boneless mutton (as defined in Revised Maximum Price Regulation No. 239), and not more than 25 percent of beef or pork fat (the foregoing percentages shall be based on the total uncooked weight of meats used, and the rendered weight, estimated if meat ac-

tual, of the beef or pork fat used). Hearts, beef, veal or pork cheeks, or head meat may be substituted for an equal quantity of beef, veal, pork or regular boneless mutton, but not in excess of 25 percent of the total meats used. The finished product shall not have a fat content in excess of 35 percent; may contain extender other than beans not in excess of 8 percent of the weight of the finished product; shall contain a suitable mixture of spices and seasoning, including ground chili peppers; and the yield of the finished product shall not exceed 85 percent of the total of the weights of the uncooked meat ingredients, the rendered beef or pork fat, and the extender used.

This amendment shall become effective March 27, 1946.

Issued this 22d day of March 1946.

PAUL A. PORTER,
Administrator.

Approved: March 12, 1946.

CLINTON P. ANDERSON,
Secretary of Agriculture.

[F. R. Doc. 46-4846; Filed, Mar. 22, 1946; 11:33 a. m.]

PART 1377—WOODEN CONTAINERS

[RMPR 186, Amdt. 13]

WESTERN WOODEN AGRICULTURAL CONTAINERS

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.

Revised Maximum Price Regulation 186 is amended in the following respects:

1. In § 1377.103 a new paragraph (d) is added to read as follows:

(d) *Use of acknowledgment orders.* In lieu of showing on the invoice the complete price calculation as required by this section the seller may show his complete calculation of price on the acknowledgment of the order sent to the purchaser and refer to the specific acknowledgment of the order on the invoice.

2. In § 1377.110 (c), Table 2 is amended by adding the following prices for radish crates under the item, "vegetable" immediately prior to the prices for "All Other Vegetable"

GROUP

Item	Basic price	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Radish crates FCB No. 1550, tariff 2-C.....	\$51.26	\$54.00	\$54.50	\$55.00	\$55.75	\$56.25	\$56.75	\$57.26	\$58.00	\$58.50	\$59.50	\$60.50	\$61.00	\$61.75	\$62.25	\$62.75	\$63.50	\$64.00	\$66.00	\$67.25	\$69.00

This amendment shall become effective March 27, 1946.

Issued this 22d day of March 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-4851; Filed, Mar. 22, 1946; 11:37 a. m.]

PART 1380—HOUSE AND SERVICE INDUSTRY MACHINES

[RMPR 86]

DOMESTIC LAUNDRY MACHINES

Maximum Price Regulation No. 86 is revised and amended to read as follows:

In the judgment of the Price Administrator the ceiling prices established by this revision of Maximum Price Regulation No. 86 are and will be generally fair and equitable and will effectuate the purposes of the Emergency Price Control Act of 1942, as amended, the Stabilization Act of 1942, as amended, and Executive Orders No. 9250, No. 9328, No. 9599, No. 9651, and No. 9697. A statement of the considerations involved in the issuance of this revised regulation has been issued simultaneously herewith and filed with the Division of the Federal Register.

ARTICLE I—SCOPE OF THIS REGULATION

Sec.

- Articles covered.
- Persons and transactions covered.

ARTICLE II—MANUFACTURERS' CEILING PRICES

- Models on which a price was quoted between January 1, 1941, and October 15, 1941.

Sec.

- Revocation of certain ceiling prices and adjustments.
- Reconversion adjustments of certain ceiling prices.
- New or changed models involving minor changes.
- New or changed models involving a change, not a minor change.
- Downward adjustment of certain prices established or reported.
- Ceiling prices fixed by special orders.
- Ceiling prices for sales to new classes of purchasers.
- Establishment of ceiling prices in certain cases.
- Reports, catalogues and price lists.
- Sales to the United States and Allied Governments.

ARTICLE III—CEILING PRICES FOR RESALES BY DISTRIBUTORS AND DEALERS

- Establishment of resale prices for distributors and dealers by order.
- Distributors' ceiling prices.
- Dealers' ceiling prices.
- Zones.
- Sales invoices and records.
- Tagging.
- Credit charges on dealer sales.
- Modifications of provisions of this regulation.
- Terms of sale.
- Relation of this regulation to other price regulations.
- Compliance with the regulation.
- Geographical applicability.

AUTHORITY: § 1380.1 issued under 56 Stat. 23, 765; 57 Stat. 566; Pub. Law 383, 78th Cong.; Pub. Law 108, 79th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681; E.O. 9599, 10 F.R. 10155; E.O. 9651, 10 F.R. 13487; E.O. 9697, 11 F.R. 1691.

ARTICLE I—SCOPE OF THIS REGULATION

SECTION 1. Articles covered. This regulation covers sales of domestic washing

machines, domestic ironing machines, and domestic driers. As used in this regulation:

(a) A washing machine means a mechanically operated new washing machine of the type commonly used in households for washing clothes, linens and similar household articles. Among others, this includes tray type machines designed for use with a stationary tub.

(b) An ironing machine means a mechanically operated new ironing machine of the type commonly used in households for ironing clothes, linens and similar household articles.

(c) A drier means a mechanically operated new automatic drying machine of the type commonly used in households for drying clothes, linens and similar household articles. It does not include rack type driers.

SEC. 2. Persons and transactions covered. (a) This regulation covers all sales and deliveries of washing and ironing machines and driers by any person.

(b) As used in this regulation:

(1) "Manufacturer" means a person who operates a factory in which washing machines, ironing machines or driers are manufactured or assembled, or a person who regularly sells private brand washing or ironing machines or driers to distributors, or a person who sells to purchasers for resale private brand washing machines, ironing machines or driers, patterns or dies for which he owns or controls.

(2) "Distributor" means any person who is not a "manufacturer" and who buys completed washing machines, ironing machines or driers, and resells them to persons other than consumers.

(3) "Dealer" means a person who buys completed washing machines, ironing machines or driers, and resells them to consumers.

(4) "Person" includes an individual, corporation, or any other organized group; their legal successors or representatives; the United States or any government or any of their political subdivisions.

(5) "Class of purchaser" means any purchaser or group of purchasers to whom the seller had an established practice during the period January 1-October 15, 1941, inclusive, of selling the same type of article at prices different from those charged other purchasers or groups of purchasers. A class of purchaser may be a single purchaser or a kind of purchaser (for example mail order establishments, department stores, etc.) or purchasers located in a particular area (for example, distributors in the west coast area, etc.) or purchasers who buy in particular quantities (for example dealers who buy in quantities of 5 or more) or purchasers who buy under particular conditions of sale (for example, long term credit, 5% cash discounts, etc.).

Any purchaser, kind of purchaser, or purchaser on certain terms or conditions of sale, which the trade has generally recognized as constituting a separate class of purchaser, and for sales to which the seller does not have a ceiling price established by or under this regulation is a new class of purchaser under this regulation. A seller's ceiling prices for sales to a new class of purchaser must be established under section 10 of this regulation.

ARTICLE II—MANUFACTURERS' CEILING PRICES

SEC. 3. Models on which a price was quoted between January 1, 1941 and October 15, 1941. A manufacturer's ceiling price for sales to a particular class of purchaser of a washing machine, ironing machine or drier model on which he quoted a price between January 1, 1941 and October 15, 1941 is the price determined under the first applicable rule of the following contained in this section:

Rule 1. If a price list which the manufacturer had in effect at any time during the period October 1-15, 1941, inclusive, contained a price for sales of a particular model to a particular class of purchaser, his ceiling price for sales of that model to that class of purchaser is the highest price quoted by any such price list for those sales.

Rule 2. If a manufacturer cannot use Rule 1 because he did not have any price list in effect at any time during the period October 1-15, 1941, inclusive, or because the price lists he had in effect during that time contained no price for sales of a particular model to a particular class of purchaser, then his ceiling price for sales of that model to that class of purchaser is the highest net price, f. o. b. manufacturer's point of shipment, at which he made or contracted to make such a sale during the period October 1-15, 1941, inclusive.

Rule 3. If a manufacturer cannot use either Rule 1 or Rule 2, then his ceiling price for sales of a particular model to a particular class of purchaser is the highest net price, f. o. b. manufacturer's point of shipment, at which he sold or contracted to sell that model to a purchaser of the same class during the period January 1 to September 30,

1941, inclusive. This price may, however, be increased if the manufacturer, during the period January 1-October 15, 1941, increased his prices for some models of washing or ironing machines or driers in his line, but did not increase his prices for the particular model because he had stopped producing that model before the time he increased his prices. The amount of the increase may not exceed a percentage of that price equal to that by which he increased his prices during the period January 1-October 15, 1941, for the most comparable model in his line on October 15, 1941. The price increased in this manner becomes the manufacturer's ceiling price for sales of that model to that class of purchaser.

Rule 4. If the manufacturer cannot find his ceiling price under Rules 1, 2, or 3 for a sale of a particular model to a particular class of purchaser, because he did not quote any prices for that model to that class of purchaser during the period January 1 to October 15, 1941, then his ceiling price for that sale is his ceiling price to any other class of purchaser to whom he contracted to sell, sold or quoted it during that period, adjusted to reflect his customary differential then in effect for sales to that particular class of purchaser.

SEC. 4. Revocation of certain ceiling prices and adjustments. (a) Regardless of any contrary provision in Revised Price Schedule No. 86 or MPR 188 or any written approval or order previously issued thereunder by the Office of Price Administration, all manufacturers' ceiling prices for washing and ironing machines established before October 4, 1945 and all manufacturers' ceiling prices for driers established before March 27, 1946 for models first offered for sale after October 15, 1941 are hereby revoked. New ceiling prices for those models must be established in accordance with sections 7, 9, or 10, whichever is applicable.

(b) All orders or other specific authorization issued by the Office of Price Administration at any time before October 4, 1945 by which a manufacturer was permitted to make an upward adjustment in his previously established ceiling prices for washing or ironing machines or driers are hereby revoked. Hereafter those adjustments may not be made, nor may they be used in the computation of ceiling prices for other models of washing or ironing machines or driers.

SEC. 5. Reconversion adjustment of certain ceiling prices. This section authorizes reconversion adjustments by manufacturers of certain ceiling prices. Unless a manufacturer is otherwise directed by an order issued by the Office of Price Administration under this section, every manufacturer of washing or ironing machines may adjust any ceiling price which he fixed for sales to purchasers for resale and to the United States and Allied Governments in accordance with section 3 of this regulation, by adding to that price an amount equal to 7.7% of that price. Orders will be issued under this section denying a manufacturer permission to adjust his ceiling prices by all or part of this increase when it appears to the Price Administrator, on the basis of the manufacturer's production plans as previously filed with the War Production Board and other information available to the Office of Price Administration, that the manufacturer

has discontinued production of his low-end model or has decreased the proportion of low prices to high priced models which he manufactures so that his present or prospective production is not representative of his production in that respect of those machines during the year July 1, 1940 to June 30, 1941. The average price at which the manufacturer's production of each type of machine will be sold will be considered in determining how much, if any, of the increase will be granted to such a manufacturer.

SEC. 6. New or changed models involving minor changes. (a) A manufacturer's ceiling prices for any model washing or ironing machine or drier he produces which does not differ by more than a "minor change" from another model for which he has already established ceiling prices are the ceiling prices of the model already priced. Any change which reduces the efficiency, convenience or safety of operation, of the machine being changed is a major change.

(b) For purposes of this regulation only the following changes are minor changes:

(1) Changes in, addition to, or elimination of decorative moldings, strips, fittings or hardware; and changes in the design of the sheet metal or cast metal components: *Provided*, That the total changes do not amount in the aggregate to more than two pounds in the weight of metal.

(2) Changes in gauge of metal: *Provided*, That the efficiency or quality of the washing or ironing machine is not decreased.

(3) Changes in color or finish: *Provided*, That the type of finish is not changed.

(4) Changes in the make of the motor or gas engine.

(5) Interchanging porcelain enamel finish and bright finishes such as chrome or nickel plating.

(6) Changes in the specifications of the casters.

(7) Changes in the composition of the wringer rolls.

(8) Changes in the material used in the agitator.

(9) Changes in name plate or decal.

(10) Changes in the form of the transmission case.

(11) In the case of a washing machine changes in, but not elimination of the timer, off and on switch, overload switch, cord reel, or thermometer.

(12) In the case of an ironing machine, changes in, but not elimination of the thermostatic controls, lap shelf, end shelves, switches, speed rolls, clothes racks, porcelain table top, shoe edge protector, light, or emergency shoe release.

(13) In the case of a drier, changes in the shape, size and material of gas burners, *Provided*, That the BTU output is not reduced.

SEC. 7. New or changed models involving a change, not a minor change. (a) **Pricing formula.** If you are a manufacturer who cannot find his ceiling price under sections 3, 5 or 6, then your ceiling price is the price properly determined according to the following formula:

(1) Find the model of washing or ironing machine or drier for which you have

a ceiling price, which is comparable to the machine priced. The "comparable" model is the one which is most like the machine being priced in design, construction, and operation, and which is closest to it in unit direct cost. If a machine on which "minor changes" have been made is subsequently used as the "comparable" model in pricing a new or changed model, the cost of the comparable model shall be computed on the basis of the cost to make the machine without the "minor changes."

(2) Find the current unit direct cost of the comparable model. Current unit direct cost means the cost of direct materials and direct labor computed on the basis of (i) your normal production volume and your normal material purchase practices; (ii) current material prices paid not to exceed ceiling prices; (iii) wage rates in effect at the time the report is prepared; (iv) labor efficiency and material waste allowances determined at the time of or just prior to the preparation of the report. For the purpose of this section, direct material and direct labor do not include any items of factory expense or burden, pattern and tool and die cost, production engineering, warehousing and shipping expense, royalties, and items of selling general and administrative expense. If you are not producing the comparable model, you nevertheless compute the current unit direct cost on the basis described above.

(3) Find the current unit direct cost of the model being priced on the same basis as described in subparagraph (2) in a manner consistent with the current unit direct cost of the comparable model.

(4) Find your mark-up factor by dividing the ceiling price of the comparable model by its current unit direct cost. You must use your ceiling price to the class of purchasers (distributors, dealers, mail order houses, etc.) who buy from you in the greatest volume.

(5) Multiply the unit direct cost of the model being priced by that mark-up factor. The result is your ceiling price to the class of purchaser used in subparagraph (4). Your ceiling prices to any other class of purchaser, for the model being priced, must be calculated on the basis of the percentage differential which you customarily had in effect for sales to that class of purchaser.

(b) *Reporting and waiting provisions.*

(1) If a manufacturer uses this section to find his ceiling price, he may not, without special authorization, sell, offer to sell, or deliver the washing or ironing machine or drier until his ceiling price has been approved by the Office of Price Administration. To receive that approval a manufacturer must comply with the reporting and waiting provisions which are stated below.

(2) The manufacturer must report the price which he has arrived at under this section on OPA Form 6065-2585 provided for that purpose giving all the information called for by that form. These forms may be obtained by him from the Office of Price Administration, Washington, D. C., and his report must be filed there. With the form he must include an illustration and specifications of both the new and comparable models. If he

receives a written acknowledgment and approval of his report, he may proceed at once to sell the washing or ironing machine or drier at the reported price. If the manufacturer does not receive approval of his price within 15 days from the day on which he mailed the report he may, nevertheless, treat his reported price as his ceiling price: Provided (i) he has reported the correct ceiling price of the comparable article used in the computation, and (ii) he has used reasonable care and good faith in selecting and reporting the comparable model used in computation, and (iii) he has used reasonable care and good faith in arriving at and reporting all unit direct costs computed and reported in accordance with the provisions of this section. If the manufacturer has not met all three of these conditions, a sale at the reported price, if it is higher than the correctly determined price, is in violation of this regulation, even though the manufacturer did not hear from the Office of Price Administration within 15 days or even though his reported price was approved.

SEC. 8. *Downward adjustment of certain prices established or reported.*

Prices established or reported under sections 6 and 7 are subject to reduction at any time by written order of the Office of Price Administration if (a) the price appears to be out of line with prices established for similar models, taking into account the manufacturer's relationships with other manufacturers during the base period, or (b) the price is too high in comparison with the manufacturing or selling conditions actually experienced, or (c) the price is found to be incorrect under the provisions of the applicable pricing method. Any reduction under this section will not be retroactive if the manufacturer has an established ceiling price and has met the three conditions specified in paragraph (b) of section 7 in arriving at and reporting his price.

SEC. 9. *Ceiling prices fixed by special orders.* (a) If a manufacturer cannot apply the formula in section 7 because he has no comparable model, then his ceiling price for sales to a particular class of purchaser is the price specifically authorized by the Office of Price Administration for such sale, in line with the level of ceiling prices fixed by this regulation. Application for the establishment of such prices must be made in writing to the Office of Price Administration, Washington, D. C. The manufacturer may not, except in the case of sales to the United States or Allied Governments (see section 13 below), sell, offer to sell, or deliver a washing or ironing machine or drier for which a price must be fixed under this section prior to specific authorization by the Office of Price Administration.

(b) Applications under this section shall contain a detailed breakdown of the unit direct costs of the new model (computed in the manner set forth in section 7 (a)), a list of the major specifications of that model, and the manufacturer's proposed ceiling prices for sales to each class of purchaser.

SEC. 10. *Ceiling prices for sales to new classes of purchasers.* If a manufacturer cannot find his ceiling price for sales to a particular class of purchaser under any of the preceding sections of this regulation, or under any order issued under this regulation, he shall apply for the establishment of ceiling prices or a method of determining his ceiling prices for sales to that class of purchaser. The application shall be made by letter to the Office of Price Administration, Washington 25, D. C., and shall indicate the classes of purchasers for sales to whom prices are to be fixed. In addition the application shall set forth the manufacturer's proposed ceiling prices for those sales. An order will be issued under this section establishing ceiling prices or a method of determining ceiling prices in line with the level of ceiling prices fixed by this regulation.

SEC. 11. *Establishment of ceiling prices in certain cases.* If a manufacturer is required by this regulation to file a report under section 7 or to apply for the establishment of a ceiling price under sections 9 or 10, and he fails to do so, or he fails to provide any of the information required in those sections, the Office of Price Administration may, on its own motion, issue orders under this section fixing ceiling prices for the manufacturer's sales in line with the level of ceiling prices established by this regulation. Ceiling prices so established will be effective as of the date of the first sale to which this regulation is applicable.

SEC. 12. *Reports, catalogues, and price lists.* (a) Every manufacturer of articles covered by this regulation must notify the Office of Price Administration, Washington, D. C., whenever he changes the model designation of any washing or ironing machine or drier in his line, and whenever he adds a new model to his line. This report may be made by letter and must give the model designation of both the model changed and the new model. This report must be mailed within three days after the change or addition is made.

(b) Every manufacturer must file with the Office of Price Administration, Washington, D. C., a copy of every catalogue and price list for domestic washing or ironing machines or driers issued by him on and after October 15, 1941. In addition, every manufacturer must file a copy of every notification he issues to the trade after the effective date of this regulation concerning new prices, changes in prices, or changes in terms, discounts or allowances. Copies of these notifications must be filed within ten days after they have been issued to the trade.

SEC. 13. *Sales to the United States and Allied Governments.* (a) A manufacturer may sell and deliver and tentatively collect a price for any washing machine, ironing machine or drier which is sold directly to any agency of the United States Government or of any Allied Government prior to the establishment of a ceiling price for sales of the machine to that class of purchaser. The manufacturer must, however, inform the buyer that the ceiling price is still to be established un-

der this regulation and he must refund any amount collected which is in excess of the ceiling price approved or established by the Office of Price Administration. Within ten days after the manufacturer has entered into a contract for such a sale, he must file a report or an application as provided in section 7, 8 or 10, whichever is applicable.

ARTICLE III—CEILING PRICES FOR REALES BY DISTRIBUTORS AND DEALERS

SEC. 14. Establishment of resale prices for distributors and dealers by order. Whenever the manufacturer's ceiling prices for a washing or ironing machine or drier have been determined under this regulation, an order may be issued fixing ceiling prices, or a method of determining ceiling prices for sales of the machine by distributors and dealers. Resale ceiling prices established by an order under this section supersede any prices established under any other provision of this regulation for those sales.

SEC. 15. Distributors' ceiling prices. A distributor's ceiling price for sales of a particular model of washing or ironing machine or drier to a particular class of purchaser is that established for his sales by an order issued under section 14. If no ceiling price has been established for the particular sale by such an order he shall determine his ceiling price under the first applicable rule of the following contained in this section:

Rule 5. A distributor's ceiling price for sales in each zone of each model to each class of purchaser shall be the price which will yield the distributor the same percentage of the total dollar margin between the manufacturer's price to him (not exceeding the manufacturer's ceiling price to him) and the dealer's price for resales to ultimate consumers in that zone as he received during the period October 1-15, 1941, in connection with the sale of the most "comparable" model sold by him to the same class of purchaser. To be "comparable", a model must be one produced by the same manufacturer.

Rule 6. If a distributor cannot determine his ceiling price for sales of a particular model to a particular class of dealer under Rule 5, his ceiling price for that sale is the ceiling price established under Rule 5 for the same sale by the "closest seller of the same class" who has so determined a ceiling price. A distributor's "closest seller of the same class" is a distributor who (a) has established a ceiling price for sales of the identical model of washing or ironing machine or drier to the same class of purchaser, and (b) is the same general type of seller, and (c) is located in the same zone and is nearer to the seller than any other seller who meets requirements (a) and (b) of this rule. The area included in each zone is set forth in Section 17, unless an order issued under section 14 specifies other zones for the particular make of machine.

Rule 7. If the distributor cannot otherwise find his ceiling price for a particular sale, his ceiling price for that sale is the price established by the Office of Price Administration in an order under this section.

An application under this rule shall state the name of the manufacturer of the machine being priced, its model designation, the classes of purchaser to whom the applicant proposes to sell the machine, the ceiling prices he proposes for such sales, and a statement of the reasons he cannot use the other rules in this section.

SEC. 16. Dealers' ceiling prices. A dealers' ceiling price for sales of a particular model of washing or ironing machine or drier to a consumer is that established for his sales by an order issued under section 14. If no ceiling price has been established for a dealer's sales of a particular washing or ironing machine by such an order he shall determine his ceiling price for the sale in accordance with the following table:

If the manufacturer's lowest net ceiling price ¹ to distributors is—	The retail ceiling price in each zone ² is—		
	Zone 1	Zone 2	Zone 3
\$12.92 or more, but less than \$16.15...	\$29.95	\$34.95	\$39.95
\$16.15 or more, but less than \$18.85...	31.95	36.95	41.95
\$18.85 or more, but less than \$21.01...	34.95	39.95	44.95
\$21.01 or more, but less than \$26.94...	39.95	44.95	49.95
\$26.94 or more, but less than \$32.27...	49.95	54.95	59.95
\$32.27 or more, but less than \$35.50...	59.95	64.95	69.95
\$35.50 or more, but less than \$39.86...	69.95	74.95	79.95
\$39.86 or more, but less than \$44.69...	79.95	84.95	89.95
\$44.69 or more, but less than \$48.48...	89.95	94.95	99.95
\$48.48 or more, but less than \$53.32...	99.95	104.95	109.95
\$53.32 or more, but less than \$57.09...	109.95	114.95	119.95
\$57.09 or more, but less than \$61.40...	119.95	124.95	129.95
\$61.40 or more, but less than \$70.02...	129.95	134.95	139.95
\$70.02 or more, but less than \$75.40...	139.95	144.95	149.95
\$75.40 or more, but less than \$79.17...	149.95	154.95	159.95
\$79.17 or more, but less than \$82.94...	159.95	164.95	169.95
\$82.94 or more, but less than \$85.01...	169.95	174.95	179.95
\$85.01 or more, but less than \$90.01...	179.95	184.95	189.95
\$90.01 and over.....	189.95	194.95	199.95

¹ The lowest net ceiling price is the lowest ceiling price which the manufacturer has for sales to any class of distributor for sales of the machine equipped with an electric motor (but, in the case of a wringer type machine, not with a water pump), less all allowances and all discounts except discounts for prompt payment.

² The areas included in each zone are set forth in section 17.

If a wringer type washing machine is equipped with a water pump, \$10.00 may be added to the ceiling price for the machine shown in the above table.

If a washing machine is equipped with a gasoline motor instead of an electric motor, \$25.00 may be added to the ceiling price for the machine shown in the above table.

SEC. 17. Zones. For purposes of this regulation, Zones 1, 2 and 3 consist of the following States:

Zone 1—Maine, New Hampshire, Vermont, Massachusetts, Connecticut, Rhode Island, New York, New Jersey, Pennsylvania, Delaware, Maryland, Virginia, North Carolina, South Carolina, West Virginia, Ohio, Kentucky, Indiana, Michigan, Illinois, Wisconsin, Missouri, Iowa, Minnesota, Kansas, Nebraska, North Dakota, South Dakota, and the District of Columbia.

Zone 2—Alabama, Georgia, Mississippi, Tennessee, Louisiana, Florida, Arkansas and Oklahoma.

Zone 3—Washington, Oregon, California, Nevada, Montana, Idaho, Utah, Colorado, Wyoming, New Mexico, Arizona and Texas.

ARTICLE IV—GENERAL PROVISIONS

SEC. 18. Sales invoices and records. (a) Every manufacturer, distributor, and dealer who sells a washing or ironing machine or drier after October 4, 1945, shall furnish every purchaser with an invoice showing the date of sale, the name and address of both the buyer and seller, the model number of each ma-

chine sold, the price charged, the quantity of each model sold, the terms of sale, and the nature and amount of any additional charges.

(b) Every seller must retain the following records:

(1) A copy of each report or pricing application which he prepares and files in accordance with the provisions of this regulation.

(2) A copy of all communications to or from the Office of Price Administration or a supplier regarding prices, terms, and conditions of sale of machines covered by this regulation.

(3) A copy of each sales invoice.

(4) Each purchase invoice received by him if he is a purchaser for resale.

These records shall be kept available for inspection by the Office of Price Administration for as long as the Emergency Price Control Act of 1942, as amended, remains in effect.

SEC. 19. Tagging. Unless an order issued under this regulation specifically provides otherwise:

(a) No person may sell at retail any machine covered by this regulation unless there is attached to the machine a tag or label containing the OPA retail ceiling price for sales of the machine in the seller's zone. On and after March 27, 1946, no person may sell at retail any machine covered by this regulation unless there is attached to the machine a tag or label provided by the manufacturer in accordance with paragraph (b) of this section.

(b) On or after October 14, 1945, a manufacturer may not ship any machine covered by this regulation to a distributor or dealer unless there is attached to the machine a tag or label containing the OPA retail ceiling price of the machine in each zone together with a list of the states in each zone, the manufacturer's name or the brand name, the model designation of the machine, and a statement that the tag or label may not be removed until after the machine is sold to a consumer.

SEC. 20. Credit charges on dealer sales. Charges for the extension of credit may be added to the retail ceiling prices established by this regulation, or by any order issued under this regulation unless such order provides otherwise. No such credit charge may exceed that permitted by this section.

(a) Dealers who during the period October 1-15, 1941, collected a separately stated additional charge for the extension of credit on sales of machines covered by this regulation, may collect a charge for the extension of credit on sales under this regulation, not exceeding such charge during that period on a similar sale on similar terms to the same class of purchaser. Dealers who did not then so state and collect an additional charge, may collect a charge for the extension of credit only on installment plan sales; and the charge shall not exceed the separately stated additional charge collected for the extension of credit on a similar sale on similar terms to the same class of purchaser during the period October 1-5, 1941, by the dealer's closest com-

petitor who made such a separately stated charge.

An installment plan sale as used in the above paragraph means a sale where the unpaid balance is to be paid in installments over a period of either (1) six weeks or more from the date of sale in the case of weekly installments, or (2) eight weeks or more in the case of other than weekly installments.

(b) All charges for the extension of credit shall be quoted and stated separately. Any charge which is not quoted and stated separately or which otherwise does not conform to this section, shall for the purpose of this regulation, be considered to be part of the price charged for the article sold.

(c) No dealer may require as a condition of sale that the purchaser must buy on credit.

SEC. 21. Modification of the provisions of this regulation. The provisions of this regulation as applied to classes of commodities or persons subject thereto may be modified by orders of general applicability issued under this section.

Orders may also be issued under this section, at the request of a manufacturer, altering his zoning practices and prices, and those of his distributor and dealers accordingly, when it appears that no increase in the general level of prices of machines covered by this regulation will result.

SEC. 22. Terms of sale. Unless this regulation or an order issued under it provides otherwise each ceiling price established by or under this regulation is subject to each seller's terms, discounts, allowances and other price differentials no less favorable than those he had in effect for similar sales during the period October 1-15, 1941. If the seller made no such sales during the period October 1-15, 1941, his ceiling prices are subject to the terms, discounts, and allowances, no less favorable than those of his closest seller of the same class during the same period on sales of similar articles or which were thereafter properly established under applicable OPA regulations.

SEC. 23. Relation of this regulation to other price regulations. (a) The provisions of Revised Price Schedule No. 86, MPR 188, and the General Maximum Price Regulation do not apply to sales and deliveries covered by this regulation; except that the provisions of § 1499.5 (Transfers of business or stock in trade), § 1499.7 (Federal and State taxes), and § 1499.17 (d) (Adjustment of maximum prices for articles subject to State Fair Trade Acts) of the General Maximum Price Regulation shall continue to be applicable to sales by distributors and dealers, and all records which sellers were required to retain under those regulations must be kept and made available by them for inspection by the Office of Price Administration for so long as the Emergency Price Control Act of 1942, as amended, shall remain in effect.

(b) The ceiling price at which any person may sell any article covered by this regulation for export shall be determined in accordance with the provisions of the Second Revised Maximum Export Price Regulation.

SEC. 24. Compliance with the regulation—(a) No buying or selling at over ceiling prices. Regardless of any contract or other obligation, no person shall sell, offer to sell, or deliver, and in the course of trade or business, no person shall purchase or accept delivery of a washing machine, ironing machine or drier at a price higher than the ceiling price fixed by this regulation, or before the seller has properly determined his ceiling price under this regulation.

If, in violation of this provision, a sale, offer to sell or delivery of a washing machine, ironing machine or drier is made before its ceiling price has been properly established in accordance with this regulation, the ceiling price applicable to the sale, offer to sell or delivery shall be the correct ceiling price for the washing machine, ironing machine or drier properly determined in accordance with this regulation.

(b) **Enforcement.** Persons violating any provisions of this regulation are subject to the criminal penalties, civil enforcement actions, license suspension proceedings, and suits for treble damages provided for by the Emergency Price Control Act of 1942, as amended.

(c) **Licensing.** The provisions of Licensing Order No. 1, licensing all persons who make sales under price control, are applicable to all sellers subject to this regulation. A seller's license may be suspended for violations of the license or of one or more applicable price schedules or regulations. A person whose license is suspended may not, during the period of suspension, make any sale for which his license has been suspended.

(d) **Certain practices forbidden.** Any practice which has the effect of getting a higher-than-ceiling price without actually raising the dollar and cents price is hereby forbidden.

The following is an illustrative list of the things a seller is not permitted to do. A seller is not permitted to require the purchaser, as a condition of the sale or transfer of the washing or ironing machine or drier, to make payment over a period of time; to require him to finance the purchase through any particular lending agency; to require him to purchase any equipment, accessories, repairs, parts, or services so as to increase the total compensation received by the seller above the ceiling price of the machine; to require the purchaser to purchase any other commodity or service; or to require him to make payment in whole or in part by exchanging, transferring or trading in any other product or commodity. Where there is an exchange, transfer, or trade-in in connection with a sale, it is a violation for the seller to give the purchaser an allowance for the product or commodity exchanged, transferred, or traded in which is less than its reasonable value.

Furthermore, the seller is prohibited from providing for the purchase of the machine by a lessee under a retail contract at an agreed valuation which together with the amount paid for the rental is higher than the applicable ceiling price at the time the rental contract is entered into, and from making the terms and conditions of sale more

onerous to purchasers than they customarily have been except to the extent allowed by this regulation.

SEC. 25. Geographical applicability. The provisions of this regulation shall be applicable in the forty-eight States and the District of Columbia.

Effective date. This revised regulation shall become effective on the 27th day of March 1946.

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

Issued this 22d day of March 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-4850; Filed, Mar. 22, 1946; 11:37 a. m.]

PART 1382—HARDWOOD LUMBER

[MPR 432, Amdt. 8]

NORTHERN HARDWOOD FLOORING

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 432 is amended in the following respects:

1. Section 2 is amended to read as follows:

SEC. 2. What products, transactions and persons are covered. This regulation covers all direct-mill sales of unfinished and pre-finished hardwood flooring produced from the species and in the regions indicated as follows:

Species	Regions where produced
Hard Maple and Birch.	Anywhere in the United States.
Beech and all other hardwood species except hard Maple, Birch, Oak and Pecan.	Northeastern, Northern and North Central, as those regions are described in Maximum Price Regulation 368, 223 and 155 respectively.

The regulation applies regardless of the kind of mill or plant in which the flooring is produced, and regardless of whether the particular item is specifically priced in the price tables or not. Any person who makes a direct-mill sale for himself or others is subject to this regulation.

2. Article IV which immediately follows section 12 is amended to read as follows with Tables 7 through 12 inclusive being deleted:

ARTICLE IV—PRICE TABLES

The maximum prices, f. o. b. mill, for hard maple, birch and beech flooring are as follows:

Tables 1 and 2 apply to hard maple flooring produced anywhere in the United States. Tables 3 and 4 apply to birch flooring produced anywhere in the United States.

Table 5 applies to beech flooring produced in the Northeastern, Northern and North Central hardwood lumber regions.

¹ 9 F.R. 171, 4476, 5925, 7201, 11274, 13846; 10 F.R. 17858.

TABLE 1—HARD MAPLE FLOORING, TONGUED AND GROOVED, AND END MATCHED

Thickness, width and grade	Lengths	Maximum price per M feet BM
25/32 x 2 1/4"	2-16'	\$114.50
	2-5 1/2'	107.50
	7-21"	86.50
	1 1/2-16'	108.50
Second	1 1/2-5 1/2'	102.50
	7-21"	78.50
	1 1/2-16'	111.00
Second and Better	1-16'	89.50
	2-16'	91.50
	1-16'	104.50
25/32 x 1 1/2"	2-16'	88.00
	2-5 1/2'	90.00
	7-21"	62.50
	1 1/2-16'	79.00
Second	7-21"	56.50
	1-16'	68.00
25/32 x 2"	2-16'	102.50
	2-5 1/2'	93.50
	7-21"	70.00
	1 1/2-16'	95.50
Second	1 1/2-5 1/2'	89.50
	7-21"	65.50
	1-16'	80.50
25/32 x 3/4"	2-16'	110.00
	7-21"	83.00
	1 1/2-16'	104.50
	7-21"	72.50
Second and Better	1 1/2-16'	107.50
	1-16'	91.00
	1-16'	101.50
33/32 x 2 1/4"	2-16'	115.00
	1 1/2-16'	109.00
	3-16'	113.00
	1 1/2-16'	112.00
Second and Better	1-16'	87.50
	1-16'	106.50
	2-16'	102.00
33/32 x 1 1/2"	2-16'	102.00
	1 1/2-16'	78.00
	1-16'	61.00
33/32 x 2"	2-16'	106.00
	1 1/2-16'	100.00
	1-16'	83.50
	2-16'	115.00
33/32 x 3/4"	1 1/2-16'	107.00
	1 1/2-16'	111.50
	1-16'	90.00
Third and Better	1-16'	105.00
	2-16'	119.00
	1 1/2-16'	112.50
41/32 x 2 1/4"	1 1/2-16'	115.50
	1-16'	91.00
	1-16'	110.00
41/32 x 3/4"	2-16'	116.00
	1 1/2-16'	110.00
	1 1/2-16'	113.00
	1-16'	91.00
Third and Better	1-16'	107.00
	2-16'	124.50
	1 1/2-16'	115.50
53/32 x 2 1/4"	1 1/2-16'	119.50
	1-16'	96.50
	1-16'	115.00
53/32 x 3/4"	2-16'	124.50
	1 1/2-16'	115.50
	1 1/2-16'	119.50
	1-16'	96.50
Third and Better	1-16'	115.00
	2-16'	86.50
	1 1/2-16'	73.50
3/8 x 1 1/2"	1-16'	34.00
	2-16'	92.50
	1 1/2-16'	79.50
3/8 x 2"	1-16'	39.00
	2-16'	92.50
	1 1/2-16'	79.50
5/8 x 1 1/2"	2-16'	83.00
	1 1/2-16'	71.50
	1 1/2-16'	77.50
	1-16'	53.00

TABLE 1—HARD MAPLE FLOORING, TONGUED AND GROOVED, AND END MATCHED—Continued

Thickness, width and grade	Lengths	Maximum price per M feet BM
5/8 x 2 1/4"	2-16'	\$100.50
	1 1/2-16'	91.00
	1 1/2-16'	95.50
	1-16'	74.00

TABLE 2—JOINTED HARD MAPLE FLOORING

Thickness, width and grade	Lengths	Maximum price per M feet BM
25/32 x 2 1/2"	2-16'	\$113.50
	1 1/2-16'	107.00
	1 1/2-16'	110.50
	1-16'	87.50
Third and Better	1-16'	104.50
	2-16'	109.50
	1 1/2-16'	104.00
25/32 x 3 1/4"	1 1/2-16'	106.50
	1-16'	87.50
	1-16'	102.00
33/32 x 2 1/4"	2-16'	119.50
	1 1/2-16'	113.50
	1 1/2-16'	116.50
	1-16'	91.50
Third and Better	1-16'	111.00
	2-16'	124.00
	1 1/2-16'	117.50
33/32 x 3 1/4"	1 1/2-16'	121.50
	1-16'	93.00
	1-16'	114.50
25/32 x 2 1/4"	1 1/2-16'	106.00
	1-16'	100.00

TABLE 3—BIRCH FLOORING, TONGUED AND GROOVED AND END MATCHED

Thickness, width and grade	Lengths	Maximum price per M feet BM
25/32 x 2 1/4"	2-16'	\$111.50
	2-5 1/2'	104.00
	7-21"	82.00
	1 1/2-16'	104.00
Second	1 1/2-5 1/2'	98.00
	7-21"	71.50
	1 1/2-16'	108.00
Second and Better	1-16'	85.50
	1-16'	100.50
	2-16'	94.00
25/32 x 1 1/2"	2-16'	90.50
	2-5 1/2'	59.50
	7-21"	74.00
	1 1/2-16'	53.00
Third	7-21"	63.50
	1-16'	94.00
	1 1/2-16'	86.50
Third and Better	1-16'	72.00
	2-16'	108.00
	7-21"	88.00
25/32 x 2"	1 1/2-16'	100.50
	7-21"	73.00
	1 1/2-16'	104.00
Second and Better	1-16'	87.50
	1-16'	97.00
	2-16'	82.00
3/8 x 1 1/2"	2-16'	67.50
	1 1/2-16'	29.00
	1-16'	34.00
3/8 x 2"	2-16'	87.50
	1 1/2-16'	73.00
	1-16'	34.00
	2-16'	78.50
5/8 x 1 1/2"	2-16'	65.50
	1 1/2-16'	48.00
	1-16'	82.00
5/8 x 2 1/4"	2-16'	95.00
	1 1/2-16'	85.50
	1-16'	68.50
	2-16'	103.50
33/32 x 2 1/4"	2-16'	97.00
	1 1/2-16'	100.00
	1 1/2-16'	77.00
	1-16'	94.00

TABLE 4—JOINTED BIRCH FLOORING

Thickness, width and grade	Lengths	Maximum price per M feet BM
25/32 x 3 1/2"	2-16'	\$80.00
	1 1/2-16'	66.00
	1-16'	64.00

TABLE 5—BEECH FLOORING, TONGUED AND GROOVED, AND END MATCHED

Thickness, width and grade	Lengths	Maximum price per M feet BM
25/32 x 2 1/4"	2-16'	\$111.00
	2-5 1/2'	103.50
	8-21"	82.00
	1 1/2-16'	104.50
Second	1 1/2-5 1/2'	98.00
	1 1/2-16'	108.00
	1-16'	85.50
Third and Better	1-5 1/2'	84.00
	8-21"	62.00
	1-16'	99.00
25/32 x 1 1/2"	2-16'	94.50
	2-5 1/2'	92.00
	8-21"	58.00
	1 1/2-16'	75.50
Third	1-16'	65.00
	2-16'	97.00
25/32 x 2"	1 1/2-16'	90.50
	1-16'	75.50
	2-16'	104.50
25/32 x 3/4"	1 1/2-16'	99.00
	1 1/2-16'	102.00
	1-16'	86.00
Third and Better	1-16'	94.00
	2-16'	95.00
	1-16'	69.00
5/8 x 2 1/4"	2-16'	95.00
	1 1/2-16'	86.00
	1-16'	69.00
	2-16'	102.00
33/32 x 2 1/4"	1 1/2-16'	96.50
	1 1/2-16'	99.00
	1-16'	76.50
Third and Better	1-16'	91.50
	1 1/2-16'	98.50
	1-16'	79.00

TABLE 6—SPECIAL LENGTHS

When hard maple, birch or beech flooring of the standard grades for which maximum prices are established in Tables 1, 2, 3, 4, and 5 is ordered and furnished in the following special lengths, the following additions may be made to the maximum price for the same item in the standard lengths shown in the tables:

Special lengths (feet)	Grade	Size	Maximum addition to maximum price for standard length stock				
4 to 16	First	Any	\$4.00				
		Any	6.00				
		Any	9.00				
		Any	5.50				
		Any	7.00				
Non-standard lengths (feet)	Grade	Size	Minimum deduction from maximum price for standard length stock				
				2 to 3 1/2	First	Any	\$11.00
				1 1/2 to 3 1/2	Second	Any	9.00
1 to 3 1/2	Third	Any	6.00				

This amendment shall become effective March 22, 1946.

Issued this 22d day of March 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-4853; Filed, Mar. 22, 1946; 11:38 a. m.]

PART 1390—MACHINERY AND TRANSPORTATION EQUIPMENT
[MPR 351, Amdt. 8]
FERROUS FORGINGS

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 351 is amended in the following respects:

1. In § 1390.205 (a), strike out the figure "8%" appearing in subparagraphs (1) and (2), and substitute the figure "16.25%".

2. The following paragraph (e) is added to § 1390.206:

(e) After computing (or recomputing) a price, under the provisions of any of the foregoing paragraphs of this section, the manufacturer shall increase such prices by 16.25%.

This amendment shall become effective March 21, 1946.

Issued this 21st day of March 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-4778; Filed, Mar. 21, 1946; 4:34 p. m.]

PART 1421—IRON AND STEEL
[MPR 241, Amdt. 10]

MALLEABLE IRON CASTINGS

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.

Maximum Price Regulation No. 241 is amended in the following respects:

1. The present paragraphs (b) and (c) of § 1421.107 are changed to read as paragraphs (c) and (d) respectively.

2. A new paragraph (b) is inserted in § 1421.107 to read as follows:

(b) In any case in which an applicant applies for an adjustment in his maximum prices for some or all of the malleable iron castings he sells and seeks an increase in his maximum prices higher than the price which would otherwise be allowed under paragraph (a) of this section, the Administrator or the appropriate regional administrator may, in his discretion, grant such a higher price to be accompanied by a compensatory decrease in other prices of the same seller. However, the price may not be above a level maintaining a normal price relationship in the malleable iron castings which the applicant sells. The accompanying reduction in other prices will equal the total dollar amount of the adjustment granted in excess of the price that otherwise would be allowed under paragraph (a).

This amendment shall become effective March 22, 1946.

Issued this 22d day of March 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-4844; Filed, Mar. 22, 1946; 11:33 a. m.]

PART 1426—WOOD PRESERVATION AND PRIMARY FOREST PRODUCTS
[3d Rev. MPR 216, Amdt. 4]
EASTERN RAILROAD TIES

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.

Third Revised Maximum Price Regulation 216 is hereby amended in the following respects:

1. In section 15, Price Tables 1, 2, 3 and 8 are amended to read as follows:

TABLE 1—MAXIMUM PRICE PER CROSS TIE, F. O. B. CARS, ZONE 1

Size	Group T ties (for use treated), species listed in sec. 2 (b)					
	Ta 8'6"	Tc 8'6"	Tb, Td 8'6"	Ta 8'	Tc 8'	Tb, Td 8'
5.....	\$1.70	\$1.70	\$1.70	\$1.60	\$1.60	\$1.60
4.....	1.60	1.60	1.60	1.50	1.50	1.50
3A.....	1.45	1.45	1.45	1.35	1.35	1.35
3.....	1.35	1.35	1.35	1.25	1.25	1.25
2.....	1.20	1.20	1.20	1.10	1.10	1.10
1.....	.95	.95	.95	.85	.85	.85
SR.....	.60	.60	.60	.55	.55	.55
Cull.....	.25	.25	.25	.25	.25	.25

TABLE 2—MAXIMUM PRICE PER CROSS TIE, F. O. B. CARS, ZONE 2

Size	Group T ties (for use treated), species listed in sec. 2 (b)					
	Ta 8'6"	Tc 8'6"	Tb, Td 8'6"	Ta 8'	Tc 8'	Tb, Td 8'
5.....	\$1.70	\$1.60	\$1.55	\$1.60	\$1.50	\$1.45
4.....	1.60	1.50	1.45	1.50	1.40	1.35
3A.....	1.45	1.35	1.30	1.35	1.25	1.20
3.....	1.35	1.25	1.20	1.25	1.15	1.10
2.....	1.20	1.10	1.05	1.10	1.00	.95
1.....	.95	.85	.80	.85	.75	.75
SR.....	.65	.55	.50	.55	.50	.45
Cull.....	.25	.25	.25	.20	.20	.20

TABLE 3—MAXIMUM PRICE PER CROSS TIE, F. O. B. CARS, ZONE 3

Size	Group T ties (for use treated), species listed in sec. 2 (b)					
	Ta 8'6"	Tc 8'6"	Tb, Td 8'6"	Ta 8'	Tc 8'	Tb, Td 8'
5.....	\$1.70	\$1.60	\$1.55	\$1.60	\$1.50	\$1.45
4.....	1.60	1.50	1.45	1.50	1.40	1.35
3A.....	1.45	1.35	1.30	1.35	1.25	1.20
3.....	1.35	1.25	1.20	1.25	1.15	1.10
2.....	1.20	1.10	1.05	1.10	1.00	.95
1.....	.95	.85	.80	.85	.75	.75
SR.....	.55	.50	.50	.50	.45	.45
Cull.....	.25	.25	.25	.20	.20	.20

TABLE 8—MAXIMUM PRICE PER CROSS TIE, F. O. B. CARS, ZONE 8

Size	Group T ties (for use treated), species listed in sec. 2 (b)			
	Ta, Tc 8'6"	Tb, Td 8'6"	Ta 8'	Tc 8'
5.....	\$1.65	\$1.45	\$1.55	\$1.35
4.....	1.55	1.35	1.45	1.25
3A.....	1.35	1.15	1.25	1.05
3.....	1.35	1.15	1.25	1.05
2.....	1.25	1.05	1.15	.95
1.....	1.05	.85	.95	.75
SR.....	.60	.50	.55	.45
Cull.....	.30	.25	.20	.20

2. In section 15, Table 6, the maximum price for Size 1, 8' 6" cross ties in Group Tb, Td, is amended to read \$0.60.

This amendment shall become effective March 27, 1946.

Issued this 22d day of March 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-4852; Filed, Mar. 22, 1946; 11:37 a. m.]

PART 1439—UNPROCESSED AGRICULTURAL COMMODITIES
[MPR 426, Amdt. 170]

FRESH FRUITS AND VEGETABLES FOR TABLE USE, SALES EXCEPT AT RETAIL

A statement of the considerations involved in the issuance of this amendment has been issued and filed with the Division of the Federal Register.

Maximum Price Regulation 426 is amended in the following respects:

In Appendix H, Table 2 (Maximum Prices for Spinach), footnote 5 is amended to read as follows:

* During the period beginning March 21, 1946 and ending April 20, 1946, the Column 5 price shall be \$1.20 for item 1 (bushel) and 6.7 cents for item 3 (pound).

This amendment shall become effective 12:01 a. m. March 21, 1946.

Issued this 21st day of March 1946.

PAUL A. PORTER,
Administrator.

Approved: March 20, 1946.

J. B. HUTSON,
Acting Secretary of Agriculture.

[F. R. Doc. 46-4779; Filed, Mar. 21, 1946; 4:40 p. m.]

PART 1448—EATING AND DRINKING ESTABLISHMENTS

[Restaurant MPR 1, Amdt. 5]

FOOD AND DRINK SOLD FOR IMMEDIATE CONSUMPTION BY DINING CARS

A statement of the considerations involved in the issuance of this Amendment 5 to Restaurant Maximum Price Regulation 1 has been issued simultaneously herewith has been filed with the Division of the Federal Register.

Restaurant Maximum Price Regulation 1 is amended in the following respects:

Section 10 (a) of Restaurant Maximum Price Regulation 1 is amended to read as follows:

(a) Dropping food items from meals, consistently deteriorating quality or reducing quantity without making sufficient reduction in price so as to maintain the raw food cost ratio at least equal to such ratio prior to the deterioration or

¹ 10 F.R. 8021, 7500, 7539, 7578, 7668, 7683, 7789, 8069, 8239, 8238, 8612, 8467, 8611, 8657, 8905, 8936, 9023, 9118, 9119, 9277, 9447, 9628, 9928, 10087, 10025, 10229, 10311, 10303, 11072, 12213, 12084, 12408, 12447, 12532, 12637, 12702, 12745, 12960, 13129, 13271, 13313, 13369, 13595, 13776, 14027, 15035, 15174; 11 F.R. 557, 603, 1102, 1356, 1213, 1526, 1819.

reduction. Such a reduction need be made only when the reduction in raw food cost is sufficient to require a reduction in price of 5 cents or more, in which case the new price may be rounded to the nearest five cents or multiple thereof: *Provided, however*, That you may, in order to cooperate with the Famine Emergency Committee, serve reduced portions of wheat, oil products in your establishment, providing you

(i) Offer to supply at the request of the customer additional portions such as to cause the amount actually served on request to be equal to the portions actually served during February 1 to April 10, 1943.

(ii) Print or write in ink prominently and legibly on each menu, bill of fare or price list, or attach thereto, the following notice:

We, in cooperation with the Famine Emergency Committee program for feeding the starving people of the world, are endeavoring to conserve on the use of oil and wheat.

We are required to offer the same portions as during February 1 to April 10, 1943.

However, the usual (List here the reductions which are being made, such as—

- 1—Second slice of bread with each meal
- 2—Basket of bread and rolls on each table
- 3—Extra helping of oil salad dressing
- 4—Etc., etc., etc.)

will be served to you only if you request it.

This amendment shall become effective March 22, 1946.

Issued this 22d day of March 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-4854; Filed, Mar. 22, 1946;
11:36 a. m.]

PART 1448—EATING AND DRINKING
ESTABLISHMENTS

[Restaurant MPR 2, Amdt. 11]

FOOD AND DRINK SOLD FOR IMMEDIATE
CONSUMPTION

A statement of the considerations involved in the issuance of this Amendment 11 to Restaurant Maximum Price Regulation² has been issued simultaneously herewith and filed with the Division of the Federal Register.

Restaurant Maximum Price Regulation 2 is amended in the following respects: The first sentence of section 12 (b) (1) is amended to read as follows:

(1) You may not drop food items from meals or reduce the quantity or quality of any meal, food item or beverage, unless you reduce your price accordingly: *Provided, however*, That you may, in order to cooperate with the Famine Emergency Committee, serve reduced portions of wheat, oil products in your establishment, providing you

(i) Offer to supply at the request of the customer additional portions such as to cause the amount actually served on request to be equal to the portions actually served during April 4 to 10, 1943.

(ii) Print or write in ink prominently and legibly on each menu, bill of fare or price list, or attach thereto, the following notice:

We, in cooperation with the Famine Emergency Committee program for feeding the starving people of the world, are endeavoring to conserve on the use of oil and wheat.

We are required to offer the same portions as during April 4 to 10, 1943.

However, the usual (List here the reductions which are being made, such as

- 1—Second slice of bread with each meal
- 2—Basket of bread and rolls on each table
- 3—Extra helping of oil salad dressing
- 4—Etc., etc., etc.)

will be served to you only if you request it.

This amendment shall become effective March 22, 1946.

Issued the 22d day of March 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-4855; Filed, Mar. 22, 1946;
11:36 a. m.]

PART 1499—COMMODITIES AND SERVICES

[SR 14E,¹ Amdt. 32]

SALES AT WHOLESALE OF CERTAIN COTTON
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.

Supplementary Regulation 14E is amended in the following respects:

Section 2.7 (f) of Supplementary Regulation 14E is amended in the following respects:

1. Paragraph 2.7 (f) (2) is amended by inserting, immediately following the words "The maximum prices for sales at wholesale of," the words "finished bed sheets, pillow cases and bolster cases made entirely of combed yarns for which the manufacturer's maximum price is established by the General Maximum Price Regulation."

2. Section 2.7 (f) (2) (ii) (b) is amended to read as follows:

(b) 7.4% of the manufacturer's maximum price prior to August 31, 1945.

3. Section 2.7 (f) (2) (ii) (c) is amended to read as follows:

(c) The amount by which the manufacturer's maximum price in effect on August 30, 1945, was increased after that date.

4. Section 2.7 (f) (3) (ii) (a) is amended to read as follows:

(a) The seller's maximum price in effect on August 30, 1945.

5. Section 2.7 (f) (3) (ii) (b) is amended to read as follows:

(b) The amount by which the producer's maximum price in effect on August 30, 1945, was increased after that date.

6. Section 2.7 (f) (4) is amended to read as follows:

¹ 10 F.R. 1183, 2014, 4156, 7117, 7497, 7667, 9337, 9540, 9963, 10021, 11401, 12601, 12812, 13692, 13826, 14506, 14742, 15007, 15036.

(4) *Cotton and part wool blankets.*
The maximum price for sales at wholesale of bed blankets, crib blankets and blanket-robe cloth made entirely of cotton or of 5% wool and balance of cotton except crib blankets containing foreign cotton shall be as follows:

(i) For a sale at wholesale (other than a sale by an "institutional wholesaler" to an institutional, commercial or industrial user), the lower of:

(a) The sum of the net cost of the article being priced and 17.3% of that net cost for out-of-stock shipments; but in the case of drop shipments, the sum of the net cost of the article being priced and 10.1% of that net cost; or

(b) The sum of the net cost of the article being priced and an amount derived by applying the seller's "1942 markup" to that net cost.

(ii) For a sale at wholesale by an "institutional wholesaler" (defined in paragraph (a)) to an institutional, commercial or industrial user, the sum of:

(a) The seller's maximum price on August 30, 1945, and

(b) The amount by which the producer's maximum price in effect on August 30, 1945, under Maximum Price Regulation No. 118, was increased after that date.

7. Section 2.7 (c) is revoked.

This amendment shall become effective March 27, 1946.

Issued this 22d day of March 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-4848; Filed, Mar. 22, 1946;
11:36 a. m.]

PART 1499—COMMODITIES AND SERVICES

[SR 14E,¹ Amdt. 34]

SALES AT WHOLESALE OF CERTAIN COTTON
PRODUCTS AND CERTAIN MANUFACTURED
ARTICLES

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.

Supplementary Regulation 14E is amended in the following respects:

1. Section 2.7 (b) (6) is amended by adding subdivision (viii) to read as follows:

(viii) Cotton piece goods and sheeting.

2. Section 2.7 (k) is amended to read as follows:

(k) *Cotton piece goods and sheeting.*
Except as provided in Maximum Price Regulation 127 or as otherwise provided in this Supplementary Regulation 14E, the maximum price for sales at wholesale

¹ 10 F.R. 1183, 2014, 4156, 7117, 7497, 7667, 9337, 9540, 9963, 10021, 11401, 12601.

² Bed blankets, crib blankets and blanket-robe cloth means those bed blankets, crib blankets and blanket-robe cloth in Class I, II, III, IV, VI or VII of § 1400.118 (d) (27) (viii) and (ix).

of all grey goods,² colored yarn combed goods,³ colored yarn carded goods⁴ and chambrays, checks and plaids, cheese-cloth, corduroys, cottonades, all rayon blend and all cotton dress goods, gingham, colored-bordered handkerchief cloth, meads cloth, muslin, osnaburgs, pinchecks, pinstripes, play cloth, seersuckers, print cloth, print cloth yarn, grey soft-filled sheeting, sheeting yarn fabric, novelty suitings, yarn-dyed slack suitings, colored twills, girl scout colored-yarn uniform cloth and whipcords shall be as follows:

(i) For a sale at wholesale (other than a sale by an "institutional wholesaler" to an institutional, industrial or commercial user, including sales by wholesalers to manufacturers), the lower of:

(a) The sum of the net cost of the article being priced and 17.3% of that net cost for out-of-stock shipments; but in the case of drop shipments, the sum of the net cost of the article being priced and 10.1% of that net cost; or

(b) The sum of the net cost of the article being priced and an amount derived by applying the seller's "1942 markup" to that net cost. "1942 markup" is defined in section 2.7 (f) (1).

This amendment shall become effective March 22, 1946.

Issued this 22d day of March 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-4849; Filed, Mar. 22, 1946;
11:36 a. m.]

PART 1499—COMMODITIES AND SERVICES

[MPR 586, Amdt. 2]

STORAGE AND TERMINAL SERVICES

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.

Maximum Price Regulation 586 is amended in the following respects:

1. In the table of contents, Items 7 and 8 are amended to read as follows:

7. Adjustment of maximum charges—special rule for "low-end" prices.

8. Adjustment of maximum charges—general rule.

2. Section 5 is amended to read as follows:

SEC. 5. *Maximum charges.* Except as it may be adjusted, as provided in sections 7 or 8, or modified by an applicable

¹ 10 F. R. 5797.

² Grey goods includes those grey goods priced under MPR 11—Fine cotton goods, RPS 35—Carded Grey and Colored-Yarn Cotton Goods, and MPR 118 Cotton Products.

³ Colored yarn combed goods include those priced under MPR 11.

⁴ Colored yarn carded goods include those work clothing materials priced under RPS 35 such as mill finished and sanforized denims, chambrays and coverts.

provision in a supplementary storage regulation (see section 20), each seller's maximum charge for a storage or terminal service subject to this regulation shall be the first of the following that applies:

(a) The highest charge which the seller made for the same service "supplied" by him during March 1942 to a "purchaser of the same class."

(b) The highest "offering price" for supply of the same service during March 1942 to a "purchaser of the same class."

(c) The highest price charged by the seller for the same service supplied during March 1942 to a purchaser of a different class adjusted to reflect the seller's customary differential between the two classes of purchasers.

(d) The price determined under (a), (b), or (c) for "the most similar service."

(e) The charge determined under (a), (b), (c), or (d) for the seller's "closest competitor."

(f) If before April 1, 1942³ the seller raised his charges for services to his classes of purchasers generally, and if during March 1942² he supplied the service at the increased price to at least one class of purchaser but did not supply the service at the increased price in March 1942 to a particular class of purchaser because either:

(1) The seller did not supply the service to that purchaser class in March 1942 after the price increase or

(2) The seller supplied the service to this purchaser class in March 1942 after the price increase at a lower price because bound to do so under a contract made before the price increase;

Then the maximum price to that particular class of purchaser shall be:

(i) The increased offering price to such class of purchaser for supply during March 1942 or

(ii) If there was no such increased offering price the highest price charged during March 1942 to a purchaser of a different class to which service was actually supplied, adjusted to reflect the customary differential in price between the two classes of purchaser.

3. In section 6, in the first sentence of paragraph (a), in place of the phrase "the appropriate Regional Office of the Office of Price Administration" the phrase "the Director, Transportation and Public Utilities Division, Office of Price Administration, Washington 25, D. C." is substituted; and in paragraph (b) the phrase "the appropriate Regional Administrator" (occurring twice) is changed to read "the Price Administrator".

4. Section 7 is amended to read as follows:

SEC. 7. *Adjustment of maximum charges—special rule for "low-end" prices—(a) Explanation.* This section provides a rapid procedure for adjustments of certain "low-end" prices (which meet the conditions set out in paragraph

³ For different dates applicable in territories see section 10.

(b)). It is intended for use on relatively minor adjustments, which while they might be justified under section 8 of the regulation, would require an inordinate amount of time to establish precise costs and consequent hardship. This new procedure is dependent on the filing provisions of section 12, and is available only to those who are in compliance with that section. It may not be used for the purpose of making general increases in rates.

Any seller subject to this regulation may propose an adjustment in any charges that appear to him to come within the framework of this section, and unless the proposal is rejected, postponed or denied by the Administrator within thirty days from receipt of the application, or before the day specified as an effective date, whichever is later, the proposed increase shall become effective. A rejection or denial under this section shall be without prejudice to the applicant's right to re-apply under section 8.

(b) *Conditions.* Any seller subject to this regulation may propose to the Price Administrator an adjustment of his maximum rates if it appears:

(1) Such rates affect only a minor portion of applicant's business, or the applicant is a relatively small seller, and

(2) The level of the present maximum charges is such as to threaten a discontinuance of the particular service, and that such discontinuance would impede an orderly transition to a peacetime economy, and meets any one of conditions (3), (4) or (5) below.

(3) That certain storage rates or charges for particular services are unduly low as compared with his general level of rates and with the general level of maximum rates of his competitors for the same service.

(4) That a particular rate is now unduly low in relation to services performed thereunder compared with the services rendered thereunder in March 1942, by reason of such factors as changes in practical pile height, changes in packaging, changes in the number and frequency of small deliveries, or other changes in the nature of the services rendered.

(5) That a rate for pool-car distribution service is less than the corresponding charge for handling performed in connection with storage.

(c) Applicants may propose, in connection with upward adjustment of certain maximum rates, downward adjustments of other maximum rates in order to establish fairer and more equitable relationships. Such adjustments, if they become effective through this procedure, will become the applicant's maximum prices, the same as if they had been actually established under section 5.

(d) *Filing of applications.* (1) Applications under this section shall be filed with the Transportation and Public Utilities Division of the Office of Price Administration, Washington 25, D. C., and must be mailed in time to arrive at least thirty days before the effective date proposed.

(2) Applications must be accompanied by a letter of transmittal in form substantially as follows:

(Full name)
(Post Office Address)
19

Application under section 7 of MPR 586
our Number—

To the Director

Transportation and Public Utilities Division
Office of Price Administration
Washington 25, D. C.

The following are filed with you in compliance with the provisions of section 7 of MPR 586:

(1) Supplement No. — to our statement of maximum charges (originally filed with the — District Office — 19 —) containing increases (and reductions) of charges for — proposed to become effective — 19 —.

(2) Statement of justification of charges proposed.

(3) Request that the effective date be advanced.

(4) Supplement No. — to our statement of maximum charges correcting errors or omissions.

Signature —
Title —

NOTE: If receipt is desired, the letter of transmittal must be sent in duplicate, and one copy showing date of receipt and docket number will be returned to the sender.

(3) Applications shall be signed by the applicant personally, or if a partnership, by a partner, or if a corporation, by a duly authorized officer thereof.

(4) Whenever the Administrator deems it necessary or appropriate for their disposition, joint applications may be treated separately or separate applications consolidated.

(e) *Contents of application.* All papers attached to the application except the transmittal, and except letters from purchasers, must be in triplicate. The various subdivisions of the application must begin on separate sheets of paper, and shall conform substantially to the following:

(1) The statement of proposed adjustments in maximum charges shall be in the form of a supplement to the statement required to be filed under section 12. It should begin with a title conforming to Item (1) in the letter of transmittal. If the rates are allowed to go into effect, these statements will automatically become part of the section 12 filings, and need not be re-filed. Such statements must adequately describe the services, conditions of service, and purchaser classes involved.

(2) The statement in justification of changes proposed should contain any additional explanations necessary to compare the proposed charges with those previously in effect, with applicant's other rates, and with competitive rates. The services performed, the commodities and packages involved, their weights, densities, practical pile heights, and other characteristics must be described with sufficient clarity to make proper comparisons.

The relationship between the proposed charges and the other charges which are

* To be included only if necessary, see (7) (e) (3).

* To be included only if necessary, see (7) (e) (4).

likely and usually to be assessed on the same business, must be explained; for example, in case handling charges are proposed to be increased, an explanation must be made as to the storage rate, and the usual duration of storage.

If any of the prices sought to be adjusted were established by an OPA order of adjustment, or a supplementary regulation, rather than through section 5, this fact must be stated. Otherwise, the application will have no force and effect with respect to such prices.

Applicant must supply an estimate of annual revenue under the present and proposed basis, and a statement of the approximate percentage of present revenues on the particular service to applicant's present gross revenues. If the principal burden of the increase will fall on a limited number of purchasers, such as a particular class of purchasers, or a Government agency, applicant should supply the names of these customers and evidence that they have been advised that the application is being filed with the Transportation and Public Utilities Division.

Applicant shall be free to supply such other information which in his opinion will support the application. This may include statements from purchasers of the service in substantially the form shown in section 8 (d) (8).

(3) Applicants may request permission to advance the effective date, but such permission may be granted only by specific order, and may be subject to appropriate conditions.

(4) Since the Administrator may reject any application under this section if the filing required by section 12 appears inadequate or incomplete, applicants who have inadvertently omitted reference to rates involved may move to perfect their filings under section 12 by filing supplement at the same time as filing an application under this section 7. In such cases three copies of the supplement should accompany the application, in addition to the two copies required under section 12, to be filed in District Offices.

(f) *Action by OPA.* The Administrator may

(1) Reject in whole or in part any application which does not comply with the requirements of (b), (d), or (e) above, or if the statements required to be filed under section 12 appear inadequate or incomplete. In the case of failure to file sufficiently in advance of the effective date, such rejection may be made after the effective date;

(2) Deny in whole or in part an application under this section for any of the reasons justifying a rejection, or if in his judgment, the increases proposed have not been shown to be within the framework of this section, or will result in rates higher than are contemplated by this section;

(3) Postpone the effective date of the proposed adjustment (in whole or in part) to a definite future date, or to a date a specified number of days subsequent to the receipt of additional information from applicant; or

(4) Grant permission to advance the effective date in appropriate instances

where he deems it necessary to promote distribution or production.

If none of the foregoing actions is taken, the proposed adjustment becomes effective on the date specified in the application, or thirty days after receipt, whichever is later. Any price established under this section 7 may, however, be modified by the Administrator upon further consideration at any time.

5. In section 8, the title is amended to read "*Adjustment of Maximum Charges—General Rule*", and paragraph (a) (3) is amended to read as follows:

(3) That there exists or threatens to exist a shortage in the supply of a service which is necessary to an effective transition to a peacetime economy, such that loss of that seller's service would impair an effective transition to a peacetime economy.

This amendment shall become effective March 27, 1946.

NOTE: All reporting requirements of this amendment have been approved by the Budget Bureau in accordance with the Federal Reports Act of 1942.

Issued this 22d day of March 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-4847; Filed, Mar. 22, 1946; 11:34 a. m.]

Chapter XIV—War Contracts Adjustment Board

RENEGOTIATION REGULATIONS

The changes and additions to Parts 1602, 1603, 1607, and 1608 set forth below are also contained in Revision 23 of the Renegotiation Regulations dated February 15, 1946.

MAURICE HIRSCH,
Colonel, General Staff Corps,
Chairman.

PART 1602—PROCEDURE FOR RENEGOTIATION SUBPART E—COMPLETION OF RENEGOTIATION

Section 1602.255 is revoked, as follows:

§ 1602.255 *Control of documents.*
[Revoked]

SUBPART F—CONTROL OF RENEGOTIATION RECORDS AND INFORMATION CONTAINED THEREIN

Subpart F is added as follows:

§ 1602.260 *Scope of subpart.* This subpart establishes the regulations governing the custody of information, records, and files relating to renegotiation proceedings conducted by or under the authority of the War Contracts Board. Since the jurisdiction of the War Contracts Board extends only to renegotiation proceedings with respect to fiscal years ended after June 30, 1943, control over and custody of information, records, and files relating to proceedings with respect to fiscal years ended on or before June 30, 1943 remains in the respective Departments and is subject to such regulations as may be in force within such Departments (see, for ex-

ample, Article 95 of United States Navy Regulations (1920), Army Regulations 410-5, etc.). [RR 260]

§ 1602.261 *General.* (a) Renegotiation agreements, reports, records, files, correspondence, memoranda, and all other data, documents, and material (hereinafter referred to generally as "documents") which have come into the possession of or have been prepared by any renegotiating agency, in connection with any renegotiation proceeding, are the property of the Government of the United States. They are in the legal custody of the War Contracts Price Adjustment Board and are subject to this chapter, notwithstanding that they may be in the physical possession of a Department or other agency to which the War Contracts Board has delegated certain of its authorities under the Renegotiation Act. They are not to be distributed, nor are their contents to be revealed to any person other than as provided in these regulations or as may be prescribed by the War Contracts Board in any specific instance. "Access" to documents, as used in this chapter, includes the furnishing of copies of such documents and oral disclosure of the contents of documents. Authority to grant access to documents includes the authority to prescribe the extent of such access and the terms and conditions upon which it will be granted. This chapter has no relevance to documents which the War Contracts Board has authorized to be distributed to the public.

(b) Under section 55 (f) (1) of the Internal Revenue Code it is unlawful for any person "to divulge or make known in any manner whatever not provided by law" any information set forth or disclosed in any Federal income return or copy thereof or abstract therefrom. Pursuant to other provisions of the Internal Revenue Code procedures have been established by the Treasury Department under which persons entitled to such information may get it from the Treasury Department. Accordingly, under no circumstances will access be afforded to copies of Federal tax returns, revenue agents' reports, or other Federal tax data in the custody of the War Contracts Board. Any such material will in every case be carefully excluded from any documents to which access is granted in accordance with this chapter. [RR 261]

§ 1602.262 *Renegotiation personnel.* Notwithstanding any other provision of this subpart, all personnel engaged in the administration or enforcement of the Renegotiation Act will be afforded access, in the course of their official duties, to any documents in the custody of the War Contracts Board. [RR 262]

§ 1602.263 *Departmental personnel.* All personnel on duty in or employed by any of the "Departments" within the Renegotiation Act may, without specific approval of the War Contracts Board, be afforded access to any documents in the custody of the War Contracts Board, notwithstanding that such personnel are not engaged in the administration of the Renegotiation Act, if in the opinion of the Chairman of the Price Adjustment Board

of the Department having physical possession of such documents, such access is necessary to or will facilitate the discharge of any official duty of such personnel and is not against the public interest. [RR 263]

§ 1602.264 *Other personnel in the Executive Branch of the Government.* Subject to the exceptions hereinafter provided, personnel on duty in or employed by any agency or department of the executive branch of the Government, other than one of the "Departments" within the meaning of the Renegotiation Act, may, without specific approval of the War Contracts Board, be afforded access to any documents in the custody of the War Contracts Board only if such access has been directed by the President of the United States or any official of the United States to whom authority over the War Contracts Board has been given by statute or executive action. There are excepted from the provisions of the preceding sentence personnel employed by the Department of Justice or the General Accounting Office, to whom access to documents in the custody of the War Contracts Board may, without specific approval of the War Contracts Board, be afforded if, in the opinion of the Chairman of the Price Adjustment Board of the Department having physical possession of such documents, such access is necessary to or will facilitate the discharge of any official duty of such personnel and is not against the public interest. [RR 264]

§ 1602.265 *The Legislative Branch of the Government.* The War Contracts Board will afford access to any documents in its custody to the Congress, or to any duly authorized committee of the Congress upon request of the Congress or such committee made in writing and submitted to the Chairman or the Secretary of the War Contracts Board. [RR 265]

§ 1602.266 *Affording access to documents pursuant to subpoena or other judicial process.* Subpoenas duces tecum, or other judicial process constituting a demand for access to or the production of documents in the custody of the War Contracts Board, are properly to be served upon the Chairman of the War Contracts Board. No person, notwithstanding that he may have physical possession of such documents, is authorized to afford access thereto or to produce the same pursuant to subpoena duces tecum or other judicial process except upon authorization or direction from the Chairman of the War Contracts Board.

Whenever a subpoena or other process demanding the production of documents which are in the custody of the War Contracts Board, whether issued by a Federal court, State court, or administrative tribunal (such as The Tax Court of the United States), is served upon any person, other than said Chairman, having possession of such documents, such person will appear in such court and respectfully decline to present such documents, basing his refusal upon this regulation and pointing out that the War

Contracts Board's administrative process makes provision for the serving of such subpoenas upon its Chairman. [RR 266]

§ 1602.267 *Disclosure of information acquired in the performance of duties in connection with renegotiation.* Disclosure of facts, knowledge of which was acquired in the course of official duty in connection with any renegotiation proceeding conducted by or under the authority of the War Contracts Board, is to be made only to such persons or bodies and subject to the same restrictions as are provided in these regulations with respect to access to documents in the custody of the War Contracts Board. [RR 267]

§ 1602.268 *Control of physical possession of documents.* Any person transferred or separated from duty or employment in connection with renegotiation, or transferred or separated from duty or employment in any other connection in which possession of documents in the custody of the War Contracts Board is authorized, shall, upon such transfer or separation, deliver all such documents in his possession into the possession of a responsible official. [RR 268]

PART 1603—DETERMINATION OF RENEGOTIABLE BUSINESS AND COSTS

SUBPART A—FISCAL YEAR BASIS FOR RENEGOTIATION AND EXCEPTIONS

In § 1603.301-2 paragraph (c) is added as follows:

§.1603.301-2 *Use of fiscal year basis; in general.* * * *

(c) However, with respect to a fiscal year ended on or after January 31, 1945, if the discontinuance of war business, with particular regard to the time, character and extent of the discontinuance and the relationship between discontinuance costs and renegotiable receipts or accruals, results in a situation in which renegotiation on the basis of the fiscal year may work a severe and irreparable hardship, the circumstances may be submitted by the renegotiating agency, through the Chairman of the Price Adjustment Board of the Department conducting the renegotiation, to the War Contracts Board for it to consider and prescribe appropriate action. [RR 301.2]

SUBPART E—PERMISSIVE EXEMPTIONS FROM RENEGOTIATION

In § 1603.351-2 a new paragraph (b) is added; former paragraph (b) is redesignated paragraph (c) and amended; and former paragraphs (c) and (d) are redesignated paragraphs (d) and (e) as follows:

§ 1603.351-2 *Exemption.* * * *

(b) Pursuant to the provisions of paragraph (a) of this section, the War Contracts Board has determined with respect to all subcontracts to be performed in Canada but any substantial part of the work incident to which subcontracts is performed within the territorial limits of the United States or in Alaska,

(1) That administrative difficulties do not make impracticable the renegotiation of such subcontracts.

(2) That the procurement program of the United States in foreign countries will not be adversely affected by such renegotiation, and

(3) That such renegotiation will not otherwise be contrary to the interests of the United States.

Such subcontracts are, therefore, not exempt from renegotiation under subsection (1) (4) (A) of the Renegotiation Act or under paragraph (a) of this section.

(c) Except as to subcontracts referred to in paragraph (b) of this section and except as provided in the last sentence of this paragraph, if a contractor assigned for renegotiation has receipts or accruals from a contract or subcontract described in paragraph (a) of this section, the renegotiating agency shall, before completing the renegotiation, furnish to the Department which entered into such contract or into the contract under which such subcontract was made, the following information:

(1) A statement as to whether administrative difficulties do or do not make impracticable the renegotiation of such contract or subcontract,

(2) A statement of opinion based upon all the facts available to the renegotiating agency as to whether the procurement program of the United States will be adversely affected by the renegotiation of such contract or subcontract,

(3) A statement of opinion based upon all the facts available to the renegotiating agency as to whether such renegotiation will be contrary to the interests of the United States, and

(4) A request that a determination be made that such contract or subcontract is or is not exempt from the provisions of the Renegotiation Act.

The Secretary of the Department to which the foregoing is submitted, or any authority to whom the power to exempt individual contracts under subsection (1) (4) (A) of the 1943 Act has been, or may be delegated or redelegated, shall make the findings with respect to the matters set forth in paragraph (a) of this section and promptly notify the renegotiating agency of such findings. The finding called for in subparagraph (1) of paragraph (a) of this section may be based entirely upon the statement called for in subparagraph (1) of paragraph (b) of this section. If such findings cannot be made, that fact will be promptly communicated to the renegotiating agency. The renegotiating agency need not follow the foregoing procedure if it appears that a clearance or cancellation of the assignment would be appropriate even though the receipts or accruals from the contract or subcontract in question were considered as subject to renegotiation.

SUBPART G—TERMINATION OF RENEGOTIATION

In § 1603.374 paragraph (d) is amended to read as follows:

§ 1603.374 *Costs paid or incurred.*
* * *

(d) Notwithstanding the foregoing provisions of this section, no cost

which has not been paid or incurred prior to January 1, 1947 will be allocated to performance prior to the close of the termination date. The determination as to whether a cost is paid or incurred prior to such date shall be made by reference to the method of accounting employed by the contractor for purposes of renegotiation. The time limitation specified in the first sentence of this paragraph shall not apply to costs which are accounted for on a completed contract basis or similar method of accounting. If it appears that a cost allocable to performance prior to the close of the termination date will be paid or incurred prior to January 1, 1947, the cost may be allowed conditionally as provided in paragraph (c) of this section. If it appears that the cost will not be paid or incurred prior to January 1, 1947, the risk that the cost will be paid or incurred after such date will, in accordance with § 1604.2 (a), be taken into consideration with the other risks assumed by the contractor. In no case will such risk be taken into consideration if the cost is allowed conditionally. [RR 374]

SUBPART H—COSTS ALLOCABLE AND ALLOWABLE AGAINST RENEGOTIABLE BUSINESS

1. Section 1603.381-4 (f) is added, as follows:

§ 1603.381-4 *Profit, cost allocation and allowance; general.* * * *

(f) *Replacement of inventory involuntarily liquidated.* Under subsection 22 (d) (6) of the Internal Revenue Code, a taxpayer using the last in, first out inventory method may for any year in which it involuntarily liquidated any part of its base stock inventory elect to adjust retroactively its net income for tax purposes for such year by reference to the costs of replacing in a subsequent year the inventory so involuntarily liquidated. The excess of such replacement costs over base stock costs is neither an exclusion nor a deduction under the Internal Revenue Code but is merely a retroactive adjustment of net income, and no part thereof will be allowed as a cost in determining profits under renegotiable contracts and subcontracts. Similarly no adjustment is required in renegotiation on account of any excess of base stock costs over replacement costs. It should be noted, however, that for the purposes of determining to what extent a contractor's profits are excessive, the low production costs, resulting from use of low-priced base stock inventory are to be taken into account under the provisions of § 1604.411 of this chapter. [RR 381.4]

2. Section 1603.383-2 is amended to read as follows:

§ 1603.383-2 *Amortization*—(a) *Amortization of emergency facilities based on 60-month period.* Under section 124 of the Internal Revenue Code, a contractor who has acquired or constructed with his own funds facilities especially adapted for use in war production may, upon securing a Certificate of Necessity, amortize their cost over a five-year period, at the rate of 1 $\frac{2}{3}$ per cent per month. Prior to December 17, 1943, the Secretary of War and the

Secretary of Navy were by such statute authorized to act upon applications for Certificates of Necessity. Under Executive Order No. 9406, dated December 17, 1943, as amended by Executive Order No. 9429, dated March 2, 1944, this authority (except with reference to certain pending applications) was transferred to the War Production Board, which acted through its Facilities Bureau. Amortization so allowed at the rate of 1 $\frac{2}{3}$ per cent per month under section 124 of the Internal Revenue Code will be allowed as an item of cost for purposes of renegotiation, to the extent it is properly allocable to renegotiable business.

(b) *Termination of emergency period with respect to facilities.* Subsection (a) (4) (C) of the 1943 Act provides that no amount shall be allowed as an item of cost in renegotiation by reason of a recomputation of the amortization deduction pursuant to section 124 (d) of the Internal Revenue Code until after such recomputation has been made in connection with a determination of the contractor's Federal taxes for the fiscal year being renegotiated. Accordingly, notwithstanding that by reason of the issuance of a Certificate of Non-Necessity or the President's proclamation of September 29, 1945, a contractor has elected in accordance with section 124 (d) of the Internal Revenue Code to terminate the amortization period with respect to any or all of his facilities, and is entitled to claim an additional amortization deduction under the Internal Revenue Code for the taxable year involved in the renegotiation, the renegotiating agencies are prohibited from allowing such additional amortization as an item of cost in the renegotiation unless and until there has been a recomputation of the amortization deduction in connection with a determination of the contractor's Federal taxes for such taxable year. A recomputation of amortization in connection with a tentative adjustment of taxes made in accordance with subsections (j) and (k) as added to section 124 of the Internal Revenue Code by the Tax Adjustment Act of 1945 does not constitute a recomputation of amortization made in connection with a determination of the contractor's taxes for the taxable year for the purposes of the Renegotiation Act.

(c) *Anticipation of renegotiation rebate.* (1) If by reason of the issuance of a Certificate of Non-Necessity or the President's proclamation of September 29, 1945, a contractor elects to terminate the amortization period with respect to any facility in accordance with section 124 (d) of the Internal Revenue Code and if it appears that, upon a recomputation of the amortization deduction for the taxable year involved in the renegotiation made in connection with a determination of the contractor's Federal taxes for such year the contractor would be entitled to a renegotiation rebate for such year pursuant to subsection (a) (4) (D) of the Renegotiation Act, there may be accorded to the contractor the privilege of anticipating the renegotiation rebate in the manner described in the succeeding paragraphs of this section.

(2) There will be allowed as an item of cost in the determination of the excessive profits, if any, of the contractor in such renegotiation only the properly allocable portion of amortization at the rate of 1 2/3 per cent per month. The amount, if any, of excessive profits to be eliminated shall, however, but only if determined by agreement, be fixed after applying in reduction thereof the allocable portion of the excess of the estimated amortization computed on the basis of the contractor's shortened amortization period of less than 60 months over the amount of amortization allowed as a cost as provided in the preceding sentence of this subparagraph. Such allocable portion is hereinafter referred to as the "additional amortization allowance". If such allowance is made, the renegotiation agreement must provide for the elimination of possible additional excessive profits by the inclusion in the agreement of a clause substantially in the form set forth at § 1607.741-2 (h) of this chapter.

(3) Since this procedure is designed to permit the contractor to offset against excessive profits to be eliminated for the fiscal year involved in the renegotiation the additional amortization allowance in anticipation of his renegotiation rebate for such fiscal year, it is not available to any contractor who would not otherwise be entitled to a renegotiation rebate under subsection (a) (4) (D) of the Renegotiation Act for such year. Thus, in the case of renegotiations conducted on a consolidated basis there may be applied in reduction of the excessive profits to be eliminated by any contractor or subcontractor in the consolidated group only the additional amortization allowance applicable to such contractor or subcontractor for such year, and any additional amortization to which any other contractor or subcontractor in the group may ultimately be entitled under the Internal Revenue Code may not be so applied. Also, the additional amortization to which a contractor may be entitled under the Internal Revenue Code for another year and which may be the basis of a renegotiation rebate for such year cannot be applied in reduction of the excessive profits to be eliminated for the year involved in the renegotiation.

(4) The reduction of the amount of excessive profits to be eliminated by the amount of the additional amortization allowance for the year involved in the renegotiation does not correspondingly increase the contractor's non-excessive renegotiable profits for the purpose of computing the proper adjustment to be made on account of taxes, other than Federal taxes, measured by income, which are attributable to such non-excessive profits.

3. In § 1603.384-2 paragraph (e) is added as follows:

§ 1603.384-2 *Costs in connection with the discontinuance of renegotiable business.* * * *

(e) *Costs of removing certain facilities.* Costs of moving, dismantling, demolishing, protecting and storing facilities used in performing renegotiable business will be allowed in renegotiation

only to the extent specified in paragraphs (c) and (d) (2) of this section. [RR 384.2]

PART 1607—FORMS FOR RENEGOTIATION

SUBPART A—FORMS RELATING TO IDENTIFICATION, ASSIGNMENT AND CANCELLATION OF CASES

1. Section 1607.701-1 is amended to read as follows:

§ 1607.701-1 *Standard Form of Contractor's Report.*

Refer to LPI-----

Budget Bureau No. 49-R019.7
Approval Expires 12-31-46

STANDARD FORM OF CONTRACTOR'S REPORT

(To be filed in duplicate)

From: -----

To: *The War Contracts Price Adjustment Board:*

SECTION A

I. Attached hereto are two copies of our Financial Statements, consisting of Balance Sheet, Income and Profit and Loss Statement and Surplus Statement for our latest complete fiscal (Federal income tax) year. (See Instruction No. 1)

II. We estimate that our total business, exclusive of that under cost-plus-fixed-fee (CPPFF) contracts, during our latest fiscal year (ended -----, 194-----) for which Federal income tax returns were or are to be filed consisted of the following (See Instruction No. 2):

A. Subject to renegotiation:

1. Direct sales (prime contracts and purchase orders) (See Instructions Nos. 3, 6) ----- \$-----
2. Indirect sales for war end use (subcontracts of any tier, purchase orders, etc., except those shown in 3 and 4) (See Instructions Nos. 4, 5, 6) -----
3. Commissions and other income, within the meaning of Sec. 403 (a) (5) (B) of the Renegotiation Act (See Instruction No. 7) -----
4. Other (See Instruction No. 8) -----
5. Subtotal of business subject to renegotiation (Exclusive of CPPFF) -----

B. Not subject to renegotiation (See Instruction No. 9):

1. Sales, direct or indirect to the Departments and other Agencies named in the Act, but exempt from renegotiation (statement of reasons for exemption is submitted in duplicate) -----
2. Sales made neither directly nor indirectly to the Departments and other Agencies named in the Act -----
3. Subtotal of business not subject to renegotiation -----

C. Total business for period (Exclusive of CPPFF) ----- \$-----

III. We (did) (did not) have CPPFF contracts during our latest fiscal year. If answer is affirmative, statement in duplicate of total billings, costs, and net fees applicable thereto is attached. (See Instruction No. 10.)

IV. We (did) (did not) have renegotiable contracts or subcontracts which were terminated during the fiscal year under review. If the answer is affirmative, the following information is provided in connection therewith. (See Instruction No. 11):

Amounts Included
Above in:
Item Item Item
II-A II-B-1 III

1. All settlements during year ----- \$----- \$----- \$-----
2. All claims pending at end of year ----- \$----- \$----- \$-----
3. We (did) (did not) have waived ("No Cost") termination settlements during the year under review.

V. 1. We estimate that profits arising from renegotiable fixed price business, stated before provision for taxes on income, reserves not deductible for tax purposes, cost of discontinuing war business and inventory write-downs were ----- \$-----

2. Cost of discontinuing war business attributable to renegotiable business, excluded from profits shown under 1 above, were -----

3. Inventory write-downs, excluded from profits shown under 1 above, were -----

4. Salaries of officers or partners included as a cost of renegotiable business were -----

5. Inventory valuations based on physical inventories (were) (were not) used in computing cost of sales.

6. A brief description in duplicate of the methods used in segregating sales and allocating costs and expenses between renegotiable and nonrenegotiable business is attached. (See Instruction No. 12.)

VI. Listed below are the three principal products sold or services rendered entering into renegotiable business for our latest fiscal year, and the functions performed by us with respect to each, such as manufacturing, assembling, distributing, etc.

Product or service	Function
1. -----	-----
2. -----	-----
3. -----	-----

VII. Salaries and all other compensation to our highest paid officers and employees (not exceeding five in number) who received \$10,000 or more per annum for our latest fiscal year were as follows:

Name and title	Amount
1. -----	-----
2. -----	-----
3. -----	-----
4. -----	-----
5. -----	-----

VIII. The estimated cost of facilities furnished or financed by the United States Government used during our latest fiscal year was \$-----

IX. Profit before Federal taxes on income, shown by financial statements submitted in accordance with Item I above (does) (does not) differ by more than 5 percent from net income shown by Federal income tax returns filed or to be filed for the year. (If difference is in excess of 5 percent, explanation of major components of difference is attached in duplicate.)

X. Charges not deductible for tax purposes (are) (are not) included in costs and expenses in the statements referred to in Item I. (If statement is affirmative, a schedule showing details is attached, in duplicate.)

XI. There (were) (were no) changes in the form or control of our organization (including reorganizations, dissolutions, acquisition and/or disposal of subsidiaries, etc.) during our latest complete fiscal year. (If statement is affirmative, an explanation is attached, in duplicate.)

XII. We (have) (have not) entered into a formal agreement or received an authorized clearance notice under the Renegotiation Act with respect to any of our past fiscal years. If answer is affirmative, the latest year and name and address of Price Adjustment Board or Section is given below:

SECTION B

(Items XIII, XIV, and XV, comprising section B of this report are not required to be filled out by contractors or subcontractors who have entered into formal agreements or received authorized clearance notices under the Renegotiation Act with respect to any past fiscal years. However, the data, if furnished, will expedite the disposition of the case and should be presented if readily available.)

	Years ended						
	1944	1943	1942	1939	1938	1937	1936
(1) Net sales							
(2) Taxable net income per Federal tax return							
(3) Net fees on CPFF contracts (included in line 2)							

XV. Salaries and other compensation (including commissions, bonuses and other forms of extra compensation) to our highest paid officers and employees (not exceeding five in number) who received \$10,000 or more per annum for any of our fiscal years are indicated below, as follows:

Name and title	1944	1943	1942	1941	1940	1939
1. _____						
2. _____						
3. _____						
4. _____						
5. _____						

(Exact name of contractor—not abbreviated)

(State of incorporation)

By _____
(Authorized corporate officer, partner or proprietor)

(Title)

Date _____
I, the undersigned,

(Title of signer and name of contractor) certify that the representations and supporting data hereby submitted are true and correct and in accordance with instructions furnished with this form to the best of my knowledge and belief, subject to such qualifications as are specifically set forth.

(Signature)

[RR 701.1]

2. Section 1607.701-2 is amended to read as follows:

§ 1607.701-2 *Instructions for preparation of Standard Form of Contractor's Report.*

Budget Bureau No. 49-RO19.7
Approval Expires 12-31-46

INSTRUCTIONS FOR PREPARATION OF STANDARD FORM OF CONTRACTOR'S REPORT

BE SURE TO USE THE CORRECT FORM OF REPORT

Three separate Standard Forms of Contractor's Report have been prescribed by the War Contracts Price Adjustment Board for the following types of business covered by the Renegotiation Act:

1. Persons principally engaged in manufacturing and general business other than (2) and (3) below. (Form entitled "Standard Form of Contractor's Report.")

2. Persons principally engaged on construction projects, including those operating under architect-engineer contracts.

XIII. Attached hereto are the following:

(A) A brief statement (in duplicate) of the nature of our pre-war business and the extent and approximate date of its conversion to the war effort; also a brief description of our principal peacetime products.

(B) A statement (in duplicate) showing names and addresses of our parent, subsidiary and affiliated companies or organizations with a brief description of the character of their business and the nature and extent of their affiliation. Included also is a statement as to whether or not we believe that the operations of such companies or organizations should be consolidated with those of this company for renegotiation on an overall basis if such renegotiation be required.

XIV. Condensed income data for prior years, exclusive of charges for extraordinary reserves and other items not allowed as deductions for tax purposes, are shown below (in thousands of dollars) (See Instruction No. 15):

review. Attention is directed to Instruction No. 5, relative to the inclusion of renegotiable subcontracts.

3. *Item II-A-1.* Direct sales subject to renegotiation should include the total amount of contractor's net billings for his latest fiscal year on direct sales (under prime contracts and purchase orders except those based on cost-plus-fixed-fee contracts) to the War, Navy and Treasury Departments, Maritime Commission, War Shipping Administration and the following subsidiaries of the Reconstruction Finance Corporation, Defense Plant Corporation, Metals Reserve Company, Defense Supplies Corporation, and Rubber Reserve Company; sales under lend-lease contracts may be classified according to the Agency through which the contracts were negotiated.

NOTE. The above-mentioned subsidiaries of the Reconstruction Finance Corporation became agencies or departments thereof as of July 1, 1945; on that date the Reconstruction Finance Corporation succeeded to the renegotiation powers of said subsidiaries with respect to contracts and subcontracts entered into by the departments or agencies of RFC bearing the same names.

4. *Item II-A-2.* Indirect sales for war end use should include the total amount of contractor's net billings for his latest fiscal year on indirect sales (under subcontracts of any tier, as interpreted below) except those to be entered as II-A-3 and 4, and those based on cost-plus-fixed-fee contracts.

5. *Interpretation of subcontract.* Under the statutory definition of "subcontract" (Sec. 403 (a) (5) (A)), profits on the production and sale, or the sale, of articles required for the performance of another contract or subcontract are subject to renegotiation, as well as profits on the production or sale of all materials, down to and including raw materials, except certain specified products exempted under subsection (i) of the Act. This definition is interpreted to include contracts not only with prime contractors but also with other subcontractors, if such contracts are:

(a) For the sale or processing of an end product or of an article incorporated therein,

(b) For the sale, furnishing or installation of machinery, equipment or materials used in the processing of an end product or of an article incorporated therein,

(c) For the sale, furnishing or installation of machinery used in the processing of other machinery to be used in the processing of an end product or of an article incorporated therein,

(d) For the sale, furnishing or installation of component parts or of subassemblies for machinery included in (c) above and machinery, equipment and materials included in (b) above, and

(e) For the performance of services directly required for the performance of contracts or subcontracts included in (a), (b), (c), and (d) above.

The term "component part" shall be deemed to include materials and ingredients.

With respect to machinery, equipment or materials "used in processing,"

(1) In general it is intended to include as subject to statutory renegotiation the sale of all machinery, equipment, materials and other articles which contribute directly to the actual production of an end item or an article incorporated therein, in connection with the physical handling of the item from the time of entry of the component materials to departure of the item from the plant in question and to include all machinery which similarly contributed directly to the actual production of other machinery so used.

(2) It is intended to exclude the sale of articles which contribute only indirectly to the actual manufacturing process, such as (a) products used for general plant maintenance.

(Form entitled "Standard Form of Contractor's Report (For Construction Contractors, Architects, and Engineers).")

3. Brokers, sales agents, etc., as defined in subsection (a) (5) of the Renegotiation Act. (Form entitled "Standard Form of Contractor's Report (For Agents, Brokers, and Sales Engineers).")

Filing of the appropriate "Standard Form of Contractor's Report" in satisfactory form is required to comply with the statutory filing provisions in subsection (c) (5) (A) of the 1943 Renegotiation Act. If the attached is not the appropriate form, copies of the proper form can be obtained by writing to War Contracts Price Adjustment Board, Assignments and Statistics Branch, Renegotiation Division, Room 3B525, The Pentagon, Washington 25, D. C., or the office from which this document was received.

1. *Item I.* Copies of audit reports by independent public accountants should be submitted if available. If such audit reports have not been prepared, in lieu thereof there should be submitted in duplicate financial statements for the latest closed fiscal year, consisting of (A) a balance sheet, as of the close of such fiscal year, and (B) a statement of income and surplus for such fiscal year. These statements must be in reasonable detail; the balance sheet must show the gross plant account and related allowance for depreciation; each reserve must be stated separately; and the income statement must show sales and cost of sales. Unaudited statements may be filed if they are in accord with the contractor's records and if the contractor certifies that the statements are correct to the best of his knowledge and belief. All deviations from the contractor's records should be noted and explained.

2. *Item II.* For the purpose of this report, a careful estimate by the contractor as to the segregation of his renegotiable and non-renegotiable business, will be accepted and received without prejudice. Include all receipts and accruals attributable to termination claims and settlements arising from contracts and subcontracts which have been cancelled or terminated in the year under

nance, including fuel and equipment to produce light, heat and power, (b) equipment needed for general office maintenance, including all types of office machinery and supplies, and (c) safety equipment and clothing.

(3) It is not intended, however, to exclude from renegotiation any articles otherwise subject to renegotiation which are sold directly to a Department, or to a contractor when the items are to be ultimately resold to a Department either as end products or as component parts included therein.

The term "articles" in the statutory definition of subcontract is interpreted to include commercial products as well as equipment fabricated for particular uses or purposes.

The fact that commercial products are sold for industrial uses, either directly or through jobbers or other commercial channels, does not exclude such articles from this definition. The same tests are applied to both ordinary commercial products and equipment fabricated for special uses and purposes.

The fact that articles are sold under price ceilings fixed by OPA or as the result of competitive bidding does not exclude the sale of such articles from renegotiation.

6. *Contracts subject to profit limitations.* If the contractor made deliveries under contracts or subcontracts subject to profit limitations, the total billings under such contracts should be included as part of renegotiable sales, unless specifically exempted by the terms of the contract, but should also be shown in a separate schedule, in duplicate, in which should be stated the amount so included.

7. *Item II-A-3.* "Commissions and other income, within the meaning of Sec. 403 (a) (5) (B) of the Renegotiation Act" refers to income as recorded on the contractor's books, from the execution of any contract or arrangement (a) to procure one or more contracts with a Department or one or more war end use subcontracts when the amount of such income was contingent upon such procurement, or was determined with reference to the amount of such contracts or subcontracts or (b) under which any part of the services performed or to be performed, consisted of the soliciting, attempting to procure or procuring one or more contracts with a Department or one or more war end use subcontracts. As to the renegotiability of patent licenses as subcontracts, see Chapter III of Renegotiation Regulations.

A contract or arrangement for this purpose does not exist when one of the contracting parties is a bona fide executive officer, partner, or full-time employee of the other contracting party.

8. *Item II-A-4.* Other renegotiable business. Any income, receipts, or accruals, such as royalties, management fees, etc.; (except from cost-plus-fixed-fee contracts), not included in II-A-1, 2, or 3, which are subject to renegotiation should be entered on this line.

9. *Item II-B.* Business not subject to renegotiation: Certain direct and indirect sales exempted from renegotiation by subsection (i) of the Act and administrative rulings thereunder, should be entered as II-B-1. Other sales, excluded because they were not made, directly or indirectly, to Departments and Agencies named in the Act, should be entered as II-B-2.

The statement of reasons for exemption should show major categories with the amounts pertaining to each.

Since the difficulty of making an accurate segregation between sales "Subject to Renegotiation" and those "Not Subject to Renegotiation", is recognized, contractors should take care to report as "Subject to Renegotiation" all business except that which is clearly not renegotiable as a matter of law or of

administrative ruling. Such a report will be received without prejudice.

10. *Item III.* Cost-plus-fixed-fee (CPFF) contracts: If the contractor performed under one or more cost-plus-fixed-fee direct contracts or subcontracts subject to the Renegotiation Act, during his latest fiscal year, he should report in a separate statement in duplicate, the total of his billings, costs, and net fees thereunder. If he is unable to report costs, an explanation of the reasons therefor should be submitted. He should include all receipts and accruals attributable to termination claims and settlements arising from contracts and subcontracts which have been cancelled or terminated in the year under review.

11. *Item IV.* Terminal contracts: Claims of your subcontractors should not be included in the tabulation. The amounts of settled or pending claims may be estimated if the actual amounts are not readily available.

12. *Item V.* For purposes of this schedule, a careful estimate of profits allocable to renegotiable fixed price business will be accepted and received without prejudice. If consistent, the methods used should conform to those employed in renegotiation proceedings, if any, for previous years.

In general, the cost of establishing or reestablishing peacetime business is not allocable to renegotiable business. However, losses in connection with the write-down or disposal of inventory reasonably necessary to the performance of renegotiable business, losses on assets subject to depreciation or amortization, costs for which the contractor is obligated by reason of law or contract, and sundry expenses incident to the cessation of war business may be so allocable. For detailed information, reference is made to § 1603.384-2 of this chapter.

If physical inventories were not taken within a reasonable time of the end of the renegotiable period, the reasons for failure to do so should be attached, in duplicate.

13. *Section B.* Items XIII, XIV, and XV, comprising Section B of this report are not required to be filled out by contractors or subcontractors who have entered into formal agreements, or received authorized clearance notices under the Renegotiation Act with respect to any past fiscal years. However, the data, if furnished, will expedite the disposition of the case and should be presented if readily available.

14. *Item XIII-B.* By "affiliated companies or organizations" is meant all persons under the control of or controlling or under common control with the contractor or subcontractor.

15. *Item XIV.* The information as to operations of the contractor for the indicated taxable years is necessary for the proper consideration of the effect of war business on the volume of sales and amount of profits. If the profits for any of the fiscal years relate to operations under cost-plus-fixed-fee contracts, the amount of the net fees on such contracts should be shown on line (3) of Item XIV as a memorandum, and should also be included in "Taxable net income per Federal tax return" (line 2). Gross billings and costs under such contracts should not be included.

16. *If information previously filed.* If all of the information called for by this form has been furnished the Price Adjustment Agency to which the contractor has been assigned, this Standard Form of Contractor's Report can be completed by reference, stating specifically the place and date of filing. When certified by the appropriate Price Adjustment Agency that it has received such information, this report will be accepted by the War Contracts Price Adjustment Board as having complied with mandatory filing under the first sentence of subsection (c) (5) (A) of the 1943 Act.

3. Section 1607.704-1 is amended to read as follows:

§ 1607.704-1 *Statement by contractor of non-applicability.*

Budget Bureau No. 49-R188.2
Approval Expires 12/31/46

NOTE: As appears from its text, this Statement is required to cover the aggregate business of the contractor and its affiliates, as such are defined herein.

As a guide in determining whether this Statement may be used, reference should be made to the "Standard Form of Contractor's Report" and the Instructions appended thereto (Budget Bureau No. 49-R019.7). If the amounts designated in Item II of the Report by lines A 1, A 2, A 4, and B 1, plus total billings under cost-plus-fixed-fee contracts, including all termination claims and settlements, aggregate a sum in excess of \$500,000, the contractor and its affiliates are subject to the Act and must file the "Standard Form of Contractor's Report" and should not file this "Statement of Non-Applicability." Likewise, if the amount designated by line A 3 of the Report exceeds \$25,000, the contractor and its affiliates are subject to the Act.

The contractor or subcontractor may file this Statement prior to the end of its fiscal year if it and its affiliates have aggregate receipts or accruals from contracts with the Departments and subcontracts of less than \$500,000 (or \$25,000 in the case of subcontracts described in subsection (a) (5) (B) of the Act) at the time of filing and if it expects no further receipts or accruals from any contracts or subcontracts. When this Statement is filed prior to the close of the fiscal year, it should be modified to make the certification relate to that portion of the fiscal year during which the contractor had renegotiable receipts or accruals by substituting for the phrases "the fiscal year ended -----" and "the same fiscal year" in the second paragraph, the phrases, respectively, "that part of the fiscal year ending ----- which ended -----" and "the same portion of such fiscal year." The Statement should also contain at the end of the second paragraph the following sentence: "We represent that neither we nor any of the persons, firms or corporations listed below expect to receive or accrue any further amounts under such contracts or subcontracts."

STATEMENT BY CONTRACTOR

Nonapplicability of the Renegotiation Act
of 1943

To the War Contracts Price Adjustment
Board:

We acknowledge receipt of a copy of the pamphlet entitled "Renegotiation" containing the text of the Renegotiation Act of 1943 (hereinafter called "Act") and have noted particularly the provisions of subsections (a) (5), (c) (5) (A), and (c) (6) of the Act.

We certify that the aggregate receipts or accruals of the undersigned and of all persons, firms, or corporations under the control of or controlling or under common control with the undersigned under contracts with the War Department, Navy Department, Treasury Department, Maritime Commission, War Shipping Administration, Defense Plant Corporation, Defense Supplies Corporation, Metals Reserve Company, Rubber Reserve Company, and Reconstruction Finance Corporation, as successor to any of such corporations and companies under Public Law 109, 79th Congress, approved June 30, 1945, and under subcontracts, including those contracts and subcontracts which are exempt or exempted under subsection (i) of the Act or which expressly provide that they are not subject to renegotiation.

tiation pursuant to the authority granted by said subsection (i) (but not including commissions and other income within the meaning of subsection (a) (5) (B) of the Act), did not exceed \$500,000 for the fiscal year ended ----- 194--;

And we further certify that commissions and other income received or accrued by the undersigned and by all persons, firms, or corporations under the control of or controlling or under common control with the undersigned under subcontracts within the meaning of subsection (a) (5) (B) of the Renegotiation Act of 1943 did not exceed \$25,000 for the same fiscal year.

In making this certification recognition is given to the facts that in order to qualify for exemption it is necessary that both of the above conditions should be met, i. e., that the total of receipts and accruals under contracts with the above-named Departments or agencies and subcontracts (excluding commissions and other income below mentioned) does not exceed \$500,000 and that the total of commissions and other income under subcontracts within the meaning of subsection (a) (5) (B) of the Act does not exceed \$25,000. Accordingly, we do not intend to file a financial statement in conformity with the provisions of the first sentence of subsection (c) (5) (A) of the Act. If we have been assigned for statutory renegotiation, we request that such assignment be cancelled.

The following persons, firms, or corporations are under the control of or controlling or under common control with the undersigned:

Name of person, firm or corporation	Address
-----	-----
-----	-----

and this statement by Contractor relates to the aggregate business of the undersigned and of all such persons, firms, or corporations, if any, above listed.

Unless above listed, there are not any persons, firms or corporations, under the control of or controlling or under common control with the undersigned.

Very truly yours,

(Name of contractor)
By -----
(Principal officer, partner of proprietor)

(Title of officer)

(Address of contractor)

Dated -----, 194--

EXCERPTS FROM RENEGOTIATION ACT OF 1943

[Here follows subsections (a) (5) (A) and (a) (5) (B) (See § 1608.801-1 of this chapter) and subsections (c) (5) (A) and (c) (5) (B) (See § 1608.801-3 of this chapter)]

NOTE ON RENEGOTIATION POWERS OF RECONSTRUCTION FINANCE CORPORATION

Effective July 1, 1945, Defense Plant Corporation, Metals Reserve Company, Defense Supplies Corporation and Rubber Reserve Company were dissolved and their functions, powers, duties and authority transferred to Reconstruction Finance Corporation (see Public Law 109, 79th Congress, approved June 30, 1945). The Reconstruction Finance Corporation thereupon obtained all the powers, functions, duties and authority vested in such subsidiary corporations under the Renegotiation Act, both as to contracts previously entered into by those subsidiaries and as to contracts which the Reconstruction Finance Corporation, on and after July 1, 1945, might enter into under the authority transferred by Public Law 109, and as to subcontracts thereunder. Accordingly, receipts or accruals under such contracts with the Reconstruction Finance Corporation, on

and after July 1, 1945, and subcontracts thereunder, must be included (when made in the fiscal period to which the Statement by Contractor relates) in making computations to determine whether the use of the Statement is proper.

[RR 704.1]

4. Section 1607.704-2 is amended to read as follows:

§ 1607.704-2 *Notice to contractor of cancellation of assignment.*

NOTICE TO CONTRACTOR OF CANCELLATION OF ASSIGNMENT

Date -----
Contractor's name -----
Address -----

DEAR SIR: Upon review of the information submitted by you in connection with renegotiation under the Renegotiation Act, as amended, this office recommended to the War Contracts Price Adjustment Board that your assignment to this office for renegotiation be cancelled for your fiscal year ending -----.

This office is advised that such assignment has been cancelled in accordance with its recommendation.

While such cancellation does not operate as a release of liability under the Renegotiation Statute, nevertheless, in the absence of further developments no further action is contemplated.

This cancellation does not release you from any obligations which you may have to file the Mandatory Financial Statement and other information required by the Renegotiation Act or the Renegotiation Regulations. (See Subpart B of Part 1602 of this chapter.)

Very truly yours,

(Name of Renegotiating Department or Service)

SUBPART B—FORMS RELATING TO OPERATION OF RENEGOTIATION

The text preceding Exhibit 1 in § 1607.722 is amended to read as follows:

§ 1607.722 *Contractor's information and work sheet for renegotiation.*

Budget Bureau No. 49-R173.3
Approval expires 12-31-46.

CONTRACTOR'S INFORMATION AND WORK SHEET FOR RENEGOTIATION

NOTE: Construction contractors, architects, engineers, agents, and brokers should not use this form, but should obtain the forms designed for their specific use by writing to: War Contracts Price Adjustment Board, Assignments and Statistics Branch, Room 3D-525, The Pentagon Building, Washington 25, D. C.

Information indicated in Sections A to P, inclusive, and the Exhibits attached thereto, is required for renegotiation under the Renegotiation Act. Any part of this information which has been submitted, either in the "Standard Form of Contractor's Report" or in connection with a previous renegotiation, may be omitted, provided reference is made to the manner, time, and place of its submission. Also, if similar, but not identical, in-

¹ Where a contractor has requested renegotiation on a completed-contract basis pursuant to § 1603.301-3 of this chapter or where the option contained in such request has been exercised and the assignment is thereafter cancelled, insert in lieu of this paragraph the following (including date of such request):

Such cancellation does not operate as a release of liability under the Renegotiation Act and is made in reliance upon the agreement contained in your request for renegotiation on a completed-contract basis dated -----

formation has been submitted for the latest prior year, only the changes need be stated. If any statements or information designated are inapplicable in a particular case, so state and give the reason therefor. If the preparation of the data specified would impose an unreasonable burden or expense, such information as is available in regularly prepared financial and operating reports may be supplied, provided the reason for the substitution is explained. In financial statements all cents may be omitted. Contractors should so indicate if they prefer to discuss with the renegotiation authorities the methods of segregation of sales and allocation of costs and expenses (Sections G and H). In such case, the Contractor's Information and Work Sheet for Renegotiation, completed in all other respects, should be submitted.

At the end of each section are specific instructions or comments pertinent thereto.

All information and data (subject to qualifications, if any, specifically set forth) must be certified as true and correct.

SECTION A—ANNUAL STATEMENTS

One copy each of the following should be furnished for the fiscal period under review:

1. Published annual report.
2. Detailed or long form audit report.
3. Federal income and excess profits tax returns filed.
4. State tax returns involving taxes measured by income of the year under review.
5. Latest brochure, catalog, or other material setting forth the company's business and products, unless previously filed.

Instructions. If annual reports to stockholders or audit reports by independent public accountants are not prepared, it should be so stated and, in lieu thereof, financial statements furnished, consisting of (a) a balance sheet as of the close of the period under review and (b) a statement of income and surplus for such period. These statements must be in reasonable detail. The balance sheet must show, in addition to the usual analysis of current assets and current liabilities, the gross plant account and related allowance for depreciation and amortization and all major reserves stated as separate amounts. The income statement must show sales, and analysis of cost of sales, and a classified list of expenses and miscellaneous items. It is essential that a reconciliation between income per books and income for Federal tax purposes be provided. For instructions as to the furnishing of tax returns, see Instructions to Section N.

SECTION B—OWNERSHIP AND AFFILIATIONS

1. A statement showing the names and addresses of parent, subsidiary, and affiliated companies and organizations, with a brief description of the character of their business, the nature and extent of their affiliation, and an expression of opinion as to whether or not, during the period under review, they had business subject to renegotiation.
2. A list of stockholders owning over 10 percent of voting stock, and stockholdings of officers and key executives.
3. A list of the companies and organizations which should be consolidated for purposes of renegotiation, and reasons therefor.
4. If the financial statements are submitted on a consolidated basis, similar financial statements for each subsidiary having renegotiable business and included in such consolidation.
5. The amount of intercompany sales or other transactions (and whether or not eliminated in consolidation) should be indicated, and the method of setting intercompany prices explained.

Instructions. The terms "affiliates" and "affiliated companies and organizations" mean all persons, firms, or corporations under the control of or controlling or under common control with a contractor. Indicate

any changes during the period under review, in the form or control of organization (including reorganizations, dissolutions, acquisitions, and/or disposal of subsidiaries, etc.). In answering item 5 above, the use of a consolidating statement of income is desirable. This may be substituted for Exhibit 1, if the line captions are followed.

SECTION C—BUSINESS OF CONTRACTOR

1. List for the period under review of the principal products sold or the principal services rendered and the approximate amount of sales, (a) in quantity and (b) in dollars, of each principal type of product (or group of products) included in renegotiable business, and the functions performed with respect to each of the above (such as manufacturing, assembling, distributing, etc.). These should be separated, if possible, as to prime (by number) and subcontracts.

2. If a subcontractor, a list of major customers for renegotiable business, the types of products or services furnished to them, and their approximate dollar amount.

3. List of principal products or services prior to 1941.

4. Description of principal nonrenegotiable business during the period under review.

5. Comments on similarity or dissimilarity between wartime and peacetime products and manufacturing methods, with especial reference to the complexity of processes used.

6. Volume of business with subcontractors, including a list of principal suppliers of raw materials and subassemblies. Nature of relations with subcontractors, indicating materials supplied, and supervision, inspection, and financing furnished.

Instructions. The intent of the above is to bring out the character of the business. In the case of contractors making a large number of different products, the principal product of each major type should be listed.

SECTION D—PRICE RECORD

1. List the dollar unit prices of important products and services included in renegotiable business; any recent 1945 unit price reductions, giving dates and volume of business to which applicable.

2. Details of rebates and refunds applicable to renegotiable business, including a statement as to whether they are reflected in the financial statements for the period under review.

3. Purchasing policy with respect to suppliers and subcontractors, and a statement of what efforts are made to reduce purchase prices.

4. Any price increases made or requested, with dates and explanations of reasons.

5. An explanation of any material difference in profit margins on renegotiable and nonrenegotiable business.

6. A list of major competitors and comments on any known price differentials. Comment in general on the pricing policy followed during the period under review.

SECTION E—GOVERNMENTAL AND OTHER ASSISTANCE

1. A statement showing assistance received (estimated if necessary), which may include:

- (a) Value of machinery loaned;
- (b) Value of plants provided;
- (c) Value of customer furnished ("free issue") materials received;
- (d) Advances on contracts;
- (e) Description of other financial or technical assistance received, and amount of former.

Instructions. The above refers to both governmental assistance and that received from other contractors; however, they must be shown separately. Significant changes during the period should be described. The amount of rentals paid for Government plant should be given, and an estimate, if possible, of the dollar volume of production therefrom indicated.

SECTION F—PLANT FACILITIES

1. A statement showing the approximate cost of privately financed facilities for which Certificates of Necessity have been issued, the dates as to which amortization commenced, and the amount of amortization charged with respect to each such facility during the period under review.

2. A statement of Certificates of Nonnecessity granted or applied for, the facilities affected, the effective dates, the unamortized value and the effect of accelerated amortization thereunder during the period under review, supported by a schedule setting forth the calculations.

3. Character, cost, dates, and methods of acquisition of any other major additions to plant and equipment during the period under review.

4. A statement of plant disposals during the period, giving the tax status of any loss sustained thereon.

Instructions. Detailed lists need not be prepared. It will be sufficient to show only classifications, such as buildings, machinery, etc. In case of losses on disposals of plant, reference should be made to § 1603.385 of this chapter.

SECTION G—INCOME ACCOUNT

1. Income statement of the contractor for the period under review, separated as to renegotiable and nonrenegotiable business as defined under the Renegotiation Act.

Instructions. The attached Exhibits 1 and 1a are provided for use in this connection. If the income data, separated as between renegotiable and nonrenegotiable business, be submitted in some other form, Exhibits 1 and 1a should be used as guides, in order that proper consideration of the items thereon will be given.

Specific instructions relative to the preparation of Exhibits 1 and 1a are set forth on page 4.

Sales and cost of sales should be stated net of discounts and other pertinent allowances. Supporting schedules of items requiring further analysis should be provided.

For an interpretation of items entering into renegotiable and nonrenegotiable business refer to Standard Form of Contractor's Report, Instructions 3 to 10, both inclusive, which summarizes the pertinent material in Part 1603 of this chapter.

SECTION H—SEGREGATION

1. Description of the methods followed in segregating renegotiable and nonrenegotiable sales, as shown in Exhibits 1 and 1a.

2. Description of the methods followed (direct labor hours, cost of goods sold, etc.) in allocating costs, expenses and other income and deductions applicable to renegotiable and nonrenegotiable business, as shown in Exhibits 1 and 1a.

3. A statement or schedule with respect to each of the following:

(a) The effect of raw material exemptions and "excess inventory" calculations provided for in subsection (i) of the Renegotiation Act;

(b) Sales to subcontractors of materials entering into repurchases from them;

(c) Interdepartmental sales not eliminated;

(d) Any basic or significant changes during the period under review in accounting methods, depreciation rates, and/or methods of inventory valuation;

(e) List of contracts and subcontracts (including identification number) subject to specific profit limitations, other than cost-plus-fixed-fee contracts;

(f) Volume of direct renegotiable sales (prime contracts) to subsidiaries of Reconstruction Finance Corporation or their agents and the amount of profits arising therefrom. (If renegotiation is conducted by the Reconstruction Finance Corporation Price Adjust-

ment Board, the aggregate of direct sales to other departments or agencies named in the Act should be set forth and the profits thereon reported separately.)

NOTE: The above-mentioned subsidiaries of the Reconstruction Finance Corporation became agencies or departments thereof as of July 1, 1945; on that date the Reconstruction Finance Corporation succeeded to the renegotiation powers of said subsidiaries with respect to contracts and subcontracts entered into by the departments or agencies of the Reconstruction Finance Corporation bearing the same names.

(g) Method of valuing inventories; character of charges included in such valuation; date as of which physical inventory was taken, and information as to whether or not supervised by independent public accountants; write downs and losses on disposal of inventory items, with identification of those resulting from terminations, giving basis for determination of loss;

(h) Nature of advertising;

(i) Receipts and accruals, and costs and expenses paid or incurred, after the date of termination of the Renegotiation Act, attributable to the performance of renegotiable contracts and subcontracts prior to such termination, with reasons therefor;

(j) Costs of discontinuing war business attributable to renegotiable business, with reasons therefor.

Instructions. Adequate explanations are essential to the proper handling of the case. For use of reports to the Government in segregating sales, reference should be made to § 1603.322-6 of this chapter. Income account data should be presented in such form as to be comparable to the preceding years. If direct sales mentioned in (f) above aggregate less than \$50,000, they need not be reported separately. If profits on sales reported in (f) are not segregated, best estimate should be given.

In general, the cost of establishing or re-establishing peacetime business is not allocable to renegotiable business. However, losses in connection with the write down or disposal of inventory reasonably necessary to the performance of renegotiable business, losses on assets subject to depreciation or amortization, costs for which the contractor is obligated by reason of law or contract, and sundry expenses incident to the cessation of war business may be so allocable. For detailed information, reference is made to § 1603.384-2 of this chapter.

SECTION J—SALARIES

1. Statement of salaries and all other compensation (including commissions, bonuses, royalties, and other forms of extra compensation) paid or accrued to the 10 highest paid officers and employees, or to those who received in excess of \$10,000 per annum (whichever is the lesser in number) for the period under review.

2. A brief description of any bonus, pension trust, or other employee compensation plans in effect or contemplated, with comment as to how they are applicable to personnel listed under item 1 preceding, showing the dates that such plans were adopted and whether approved by the Bureau of Internal Revenue.

3. Details of compensation of whatever character (fees, commissions, etc.), aggregating \$10,000 or more per payee, to other individuals or organizations, paid or accrued during the period under review.

Instructions. The statements of compensation should show for each individual or organization: Name, title or relationship, duties (unless self-explanatory), time devoted to business, total compensation; portion of the compensation paid to any of the individuals listed disallowed by the Bureau of Internal Revenue as a taxable deduction in the two latest years examined. Any com-

compensation, based on sales or profits, which has been or will be affected by renegotiation should be stated.

SECTION K—RESERVES

1. A statement of provisions for reserves (other than shown on line 20 of Exhibit 1) of a nature not allowed as a deduction for Federal income tax purposes, including in costs and expenses, except as specifically set forth.

Instructions. The statement should contain a list of the purposes of the provisions, and the amounts not deductible in computing net income for Federal taxes, but provided for various contingencies and which are not specifically set forth on Exhibits 1, 1a, or related schedules. If no such provisions were made, it should be so stated.

SECTION L—CPFF CONTRACTS

1. The following data for each CPFF contract, in addition to the summary provided in Schedule 1:

- (a) Contract number, for prime contracts; for subcontracts, name of prime contractor and prime contract number, if known;
- (b) Total cost and fee as originally estimated, stated separately;
- (c) Changes in original cost estimates;
- (d) Adjustments to fee for changes;
- (e) Fee earned or accrued in year under review;
- (f) Estimate of cost to complete;
- (g) Disallowances by major classifications.

Instructions. Estimates should be made if actual figures cannot be presented. The nature of the disallowances should be explained.

SECTION M—TERMINATED CONTRACTS

1. A statement of the aggregate receipts or accruals (exclusive of those based on termination claims of own subcontractors) applicable to uncompleted portions of renegotiable contracts or subcontracts terminated during the period under review. The amount applicable to terminated cost-plus-fixed-fee contracts must be shown separately.

2. A statement as to whether the nature or the proportions of costs and expenses allocable to the uncompleted portions of terminated contracts and subcontracts are or are not substantially different from the nature or the proportions of costs and expenses allocable to completed renegotiable contracts or subcontracts or the completed portions of contracts and subcontracts which were terminated during the period under review.

3. Submit Exhibit 3, if the costs and expenses applicable to uncompleted portions of renegotiable contracts and subcontracts (exclusive of claims of own subcontractors) are estimated to exceed \$100,000, and the answer to question 2 above is affirmative. (In any case, the renegotiating agency may require completion and filing of Exhibit 3.)

4. An estimate of the total amount involved in terminations during the period under review on which claim for compensation has been waived (so-called "no cost" settlements) together with the percentages thereof represented by (a) raw materials and (b) fabricated or semifabricated materials.

Instructions. Reference should be made to §§ 1603.308, 1603.381-5, 1608.852-5 and 1608.852-6 of this chapter.

If necessary, the amounts called for by item 1 may be estimated. If there are no terminated renegotiable contracts or subcontracts reflected in income for the period under review, a statement to that effect should be made.

It is recognized that in the case of "no cost" settlements the value of the claim which was waived may not be known with reasonable accuracy, or the components of costs as to material, labor, etc., represented in the waived claim may not be known. In order that the renegotiating agency may appraise properly the statutory factors as to

the work performed with respect to the uncompleted portion of terminated contracts to which "no cost" settlements relate and with respect to other work, the aggregate costs and the breakdown thereof applicable to "no cost" settlements should be estimated as far and as accurately as possible. Contractors are urged to consult the renegotiating agency involved if particular difficulty or unusual factors are encountered in this connection. "No cost" settlements will not be treated as such unless the right to compensation has been waived.

SECTION N—INCOME TAX DATA

1. A statement showing the latest taxable year examined by the Bureau of Internal Revenue and any significant adjustments resulting in a change in taxable income or invested capital as a result of examinations made by the Bureau since January 1, 1942.

2. A statement showing changes in excess profits tax credit claimed or to be claimed under Section 721 or 722 of the Internal Revenue Code.

3. A list of States to which are paid taxes measured by income (including so-called franchise taxes), and the amounts for the taxable year.

Instructions. In support of the above, there should be presented copies of tax returns and other documents (including, if possible, revenue agents' reports). In general, supporting schedules to the State tax returns, other than the reconciliation of taxable income and surplus, need not be presented, nor schedules to the Federal tax returns which are not in support of the income statement.

If unincorporated, all individual tax returns reflecting renegotiable income should be submitted.

SECTION O—STATEMENT OF FACTORS

1. A statement with regard to each of the following factors (which the Act provides shall be taken into consideration in renegotiation), in as much detail as may be necessary to bring out the salient facts:

- (a) Efficiency of contractor, with particular regard to attainment of quantity and quality production, reduction of costs, and economy in the use of materials, facilities, and manpower;
- (b) Reasonableness of costs and profits, with particular regard to volume of production, normal prewar earnings, and comparison of war and peacetime products;
- (c) Amount and source of public and private capital employed and net worth;
- (d) Extent of risk assumed, including the risk incident to reasonable pricing policies;
- (e) Nature and extent of contribution to war effort, including inventive and developmental contribution and cooperation with the Government and other contractors in supplying technical assistance;
- (f) Character of business, including complexity of manufacturing technique, character and extent of subcontracting, and rate of turn-over.

Instructions. Factual data only should be submitted, and generalizations avoided. Only those factors which apply to the period under review should be discussed. If any information in connection with the foregoing has been provided in preceding sections, it need not be repeated, but should be cross-referenced. Reference should be made to Part 1604 of this chapter.

SECTION P—MISCELLANEOUS

1. A statement relative to each of the following:

(a) Royalties paid or incurred, or received or accrued. (Exhibit 4 may be used to present this information.)

(b) Any revaluation of assets or recapitalization during the period under review.

(c) The types of escalator clauses in contracts subject to renegotiation.

(d) A description of any price revision clauses contained in renegotiable contracts and information as to any action taken thereon. (Identify contracts.)

(e) Claims under Section 17 of the Contract Settlement Act of 1944, pertaining to services rendered under defective, informal, and quasi contracts.

2. Statements as to the following (optional):

(a) For the period under review, the average monthly number of employees and the average monthly number of employees on each shift; wage increases; labor relations insofar as they might have affected costs.

(b) Any other matters which may be pertinent in renegotiation.

Instructions. Such comments and explanations other than those set forth under Section O as will be helpful in making a proper evaluation of the business and profits may be made.

INSTRUCTIONS FOR PREPARATION OF EXHIBITS

Exhibit 1

Line 1. Enter as renegotiable business (Column A) the total amount of contractor's net billings on sales directly or indirectly to the War, Navy, and Treasury Departments, Maritime Commission, War Shipping Administration, Defense Plant Corporation, Metals Reserve Company, Defense Supplies Corporation, and Rubber Reserve Company. All sales, whether subject to OPA regulations, or obtained on competitive bids, or otherwise, should be included as renegotiable if they were under prime (i. e., direct) contracts and purchase orders with one of the above-named departments or agencies, with the exception of exempted materials and articles. The term "sales," as noted herein, includes compensation for services rendered as well as for material provided. Sales under subcontracts of any tier, or purchase orders falling within the definition of "subcontracts" should likewise be included in renegotiable business. (See Section G.) When the contractor is engaged in two or more types of renegotiable business of a widely divergent nature, it is preferable that the sales, costs and expenses should be listed separately. In such cases, Exhibits 1 and 1a may be expanded to embrace additional columns.

Receipts and accruals relative to the uncompleted portions of terminated contracts or subcontracts should be included in Line 1. If these include amounts based on own subcontractor's claims, the aggregate of the latter should be shown as a footnote to Exhibit 1.

NOTE: The above-mentioned subsidiaries of the Reconstruction Finance Corporation became agencies or departments thereof as of July 1, 1945; on that date the Reconstruction Finance Corporation succeeded to the renegotiation powers of said subsidiaries with respect to contracts and subcontracts entered into by the departments or agencies of the Reconstruction Finance Corporation bearing the same names.

Lines 2, 4, 5, and 8. In allocating costs and expenses between renegotiable and non-renegotiable business, the contractor's cost system, if adequate, should be employed. Otherwise, percentages or other formulae may have to be used, either on individual products or groups of products, or by departments, divisions, etc. Each major item of selling and general expenses should be allocated in accordance with the most equitable method in view of the particular situation.

Lines 8 (b), 8 (c), 11 (b), and 12. Amounts representing nonoperating expenses and income which in the light of circumstances are wholly or partially applicable to renegotiable business, should be entered on lines 8 (b) and 8 (c), respectively. Losses from write downs and disposal of inventory items (if significant) and costs of discontinuing war business should be entered on

line 8 (b) and not merged with cost of sales. Nonoperating items not applicable to renegotiable business should be entered on lines 11 (b) and 12. Examples of these are profit on disposal of fixed assets, adjustments applicable to prior years, interest and dividends received, write-off of intangibles, etc.

Line 11 (a). Enter on this line, only the net fees applicable to cost-plus-fixed-fee contracts, and in the space for the Analysis of Cost-Plus-Fixed-Fee Contracts at the bottom of Exhibit 1, the pertinent costs are profits as indicated. These contracts are considered separately for renegotiation purposes. The gross sales or billings under contracts of this nature should not be included in Net Sales (line 1), (see Section L).

Exhibit 1a

Cost of sales (line 22 (a) to (j), inclusive). If the contractor's cost system does not lend itself readily to the captions provided under this heading, the contractor may submit in lieu thereof a schedule prepared from his own classification of accounts. Where unit costs are compiled, an over-all approximation (expressed either in dollars or percent) of the material, labor, and overhead elements will be sufficient. While it is desired that columns A and B in the schedule of cost of sales be filled in, it is not required if the allocation would cause an undue amount of work on the part of the contractor, or if the cost of sales is allocated in proportion to the dollar value of sales, but the reason for their omission should be stated.

Selling and advertising expenses (line 24 (a) to (g), inclusive). If the contractor's accounts contain any significant amounts included under captions not listed, a separate schedule should be submitted. Salaries should include all forms of compensation paid to contractor's employees. Line 24 (d) applies only to commissions paid to nonemployees, such as brokers, manufacturers' agents, etc.

General and administrative expenses (line 25 (a) to (g), inclusive). Four lines have been provided for the insertion of any relatively large items. Should the number of lines be considered insufficient, a separate schedule should be submitted, containing the classification customarily used by the contractor.

Other applicable deductions and income (line 26 (a) to (f), inclusive). Significant items should be inserted in the spaces provided. Care should be taken that the allocation of each item between renegotiable and nonrenegotiable business be properly made, as the nature of these items may be such that allocation should be made on a basis different from that used for other classes of expenses.

Depreciation (line 28 (a) to (d), inclusive). The total amount of depreciation expenses (including depletion) should be accumulated under this caption, regardless of the accounts to which it may be charged on the contractor's books.

Other charges (line 29 (a) and (b)). The total amount of amortization may be entered on line 29 (a). Any amortization in excess of the standard 20 percent rate should be explained. (See Section F.)

SUBPART D—FORMS RELATING TO AGREEMENTS AND UNILATERAL DETERMINATIONS

In § 1607.741-2 paragraph (8) is amended, and a new subparagraph (d) is added at the end of paragraph (9), as follows:

§ 1607.741-2 *Variations in the Standard Form.* * * *

(8) *Clause relating to additional amortization allowance.* The following clause may be

used when appropriate (see § 1603.383-2 (c) of this chapter). When used Article 9 of the Standard Form of agreement will be deleted.

Additional amortization allowance. The Contractor represents that pursuant to section 124 (d) of the Internal Revenue Code, it has elected to compute its amortization deduction with respect to the facilities described in Necessity Certificate No. _____, dated _____ based on an amortization period of less than sixty (60) months, and that the amortization deduction with respect to such facilities which the Contractor estimates will be allowed in connection with the determination of the taxes imposed by Chapters 1, 2A, 2B, 2D and 2E of the Internal Revenue Code with respect to said fiscal year, based on said period of less than sixty (60) months is \$_____ (hereinafter referred to in this article as "said amount"). The Contractor further represents that _____% (hereinafter called the "allocable percentage") of said amount is properly allocable to said contracts and subcontracts. Based upon the foregoing, there has been applied in reduction of the amount of profits which would otherwise be determined and agreed in Article 1 to be eliminated, the allocable percentage of excess of said amount over amortization calculated on the basis of an amortization period of sixty (60) months. The Contractor agrees, however, that if the amortization deduction finally allowed with respect to such facilities in connection with the determination of the taxes imposed by Chapters 1, 2A, 2B, 2D and 2E of the Internal Revenue Code with respect to said fiscal year shall be less than said amount, the Contractor will, within thirty days thereafter, pay to the Government as additional profits for said fiscal year which should be eliminated, a sum equal to the allocable percentage of the difference between said amount and the amortization deduction so finally allowed plus interest the rate of 6 per centum per annum upon such additional profits from and after the date two years following the close of said fiscal year.

In the elimination of said additional profits, the Contractor shall be allowed the tax credit, if any, provided by section 3806 of the Internal Revenue Code.

The Contractor hereby waives all right to a renegotiation rebate under subsection (a) (4) (D) of the Renegotiation Act on account of any recomputation of the amortization deduction with respect to such facilities for said fiscal year except to the extent by which the allocable percentage of the amount of such recomputed amortization deduction finally allowed with respect to such facilities in connection with the determination of the taxes imposed by Chapters 1, 2A, 2B, 2D and 2E of the Internal Revenue Code with respect to said fiscal year exceeds the allocable percentage of said amount.

(9) *Articles in connection with 1945 and 1946 Renegotiations under § 1603.313.* * * *

(d) In any case where the special contract article described in subparagraphs (b) and (c) of this paragraph is included in a renegotiation agreement embodying a determination of excessive profits, there should be included in the provisions of the standard form of agreement a paragraph providing in substance that so long as the agreement is subject to reopening, all amounts collected pursuant thereto will be kept in a special deposit or suspense account and upon any such reopening will be returned to the Contractor without interest within 90 days after receipt of the Contractor's written request therefor; *Provided*, That any such amounts shall first be applicable in elimination of any excessive profits due under the Renegotiation Act.

[RR 741.2]

SUBPART I—ADDRESSES

1. Section 1607.791-1 is amended to read as follows:

§ 1607.791-1 *Secretary's Office.*

Room 3B 548, The Pentagon, Washington 25, D. C., Tel. Republic 6700, Ext. 73636.

[RR 791.1]

2. In § 1607.791-2 the fifth and sixth paragraphs are amended to read as follows:

§ 1607.791-2 *Members.*

Mr. George P. Luce (Reconstruction Finance Corporation), Room 609, Commonwealth Building, 1625 K Street NW., Washington 25, D. C., Tel. Executive 3111, Ext. 283.

Mr. Norman L. Burton (Civilian Production Administration), Room 4544, Social Security Building, 4th and Independence Avenue SW., Washington 25, D. C., Tel. Republic 7500, Ext. 6261.

[RR 791.2]

3. In § 1607.792 the word "Chairman" is added after the name of Mr. John R. Paull in the fifth paragraph.

4. In § 1607.793-1 the fourth, seventh, and eighth paragraphs are amended to read as follows:

§ 1607.793-1 *Headquarters.*

The Chief of Engineers, Attention: Lt. Col. John B. Heroman, Jr., Price Adjustment Section, Room 333, Army War College, Temporary Building 5, Washington 25, D. C., Tel. Executive 7700, Ext. 534.

The Chief Signal Officer, Attention: Captain Maurice Smith, Price Adjustment Section, Room 3C 285, The Pentagon, Washington 25, D. C., Tel. Republic 6700, Ext. 6462.

The Surgeon General, Attention: Director Renegotiation Division, Room 2E 273a, The Pentagon, Washington 25, D. C., Tel. Republic 6700, Ext. 72550.

5. Paragraph (d) of § 1607.793-2 is amended to read as follows:

§ 1607.793-2 *Field offices of Price Adjustment Sections.* * * *

(d) *The Quartermaster General.* 1 State Street, Boston 9, Massachusetts, Tel. Lafayette 3712; 333 North Michigan Avenue, Chicago 1, Illinois, Tel. Franklin 5910; 111 East 16th Street, New York 3, New York, Tel. Gramercy 7-4700; 520 Kohl Building, Montgomery and California Streets, San Francisco 4, California, Tel. Exbrook 7467; 16th Floor Woodside Building, Greenville, South Carolina, Tel. 7140.

6. Section 1607.794-1 (b) is amended to read as follows:

§ 1607.794-1 *Navy Price Adjustment Board.* * * *

(b) New York Division, 111 East 16th Street, New York 3, New York, Tel. Gramercy 7-4700.

7. In § 1607.796-1 the first paragraph is amended to read as follows:

§ 1607.796-1 *War Department Patent Royalty Adjustment Offices.*

Mr. John M. Firestone, Patent Royalties Administrator, Office, Director, Procurement Division, Headquarters, Army Service Forces, Room 3C 461, The Pentagon, Washington 25, D. C., Tel. Republic 6700, Ext. 3052.

PART 1608—TEXT OF STATUTES, ORDERS, JOINT REGULATIONS AND DIRECTIVES

SUBPART A—STATUTES AND EXECUTIVE ORDERS

Section 1608.810 is added as follows:

§ 1608.810 *Executive order relating to the inspection of tax returns.*

EXECUTIVE ORDER 9694

INSPECTION OF INCOME, EXCESS-PROFITS, AND DECLARED VALUE EXCESS-PROFITS TAX RETURNS BY THE WAR CONTRACTS PRICE ADJUSTMENT BOARD

By virtue of the authority vested in me by sections 55 (a), 508, 603, and 729 (a) of the Internal Revenue Code (53 Stat., 1, 29, 111; 54 Stat., 974, 989), it is hereby ordered that income, excess-profits, and declared value excess-profits tax returns made under the Internal Revenue Code for the year 1939 and subsequent years, shall be open to inspection by the War Contracts Price Adjustment Board, subject to the conditions stated in the Treasury decision relating to the inspection of such returns by such Board approved by me this date.

This Order shall be published in the FEDERAL REGISTER.

HARRY S. TRUMAN

THE WHITE HOUSE,
February 6, 1946.

(See also T. D. 5493 at § 1608.852-8)

SUBPART D—EXEMPTIONS

1. In § 1608.844 (a) "flax fiber in bales" is added to the list in alphabetical order, as follows:

§ 1608.844 *List of exempted agricultural commodities.* * * *

(a) * * *	<i>Last form or state at which exemption is to apply</i>
Agricultural commodity:	
Flax fiber.....	In bales.

2. Subparagraphs (d) and (i) are added to § 1608.845-3 (a) as follows:

§ 1608.845-3 *Fiscal years ending after June 30, 1945.* * * *

- (a) * * *
- (d) Leather transmission belting, mechanical and textile leathers and mechanical leather packings. * * *
- (i) Wheat flour.

(Comment: This exemption applies only to sales by the person milling the flour. Wheat flour includes granular flour and farina; whole wheat flour; products of the milling of durum wheat including whole durum flour and semolina; and blends of the foregoing. Bleached, bromated, enriched, phosphated and self-rising flour are considered flour for purposes of this exemption.)

SUBPART E—OTHER ORDERS AND DIRECTIVES

Section 1608.852-8 is added, as follows:

§ 1608.852-8 T. D. 5493.

PART 458—INSPECTION OF RETURNS

INSPECTION OF INCOME, EXCESS-PROFITS, AND DECLARED VALUE EXCESS-PROFITS TAX RETURNS BY WAR CONTRACTS PRICE ADJUSTMENT BOARD

§ 458.311 *Inspection of income, excess-profits, and declared value excess-profits tax returns by the War Contracts Price Adjustment Board.* Pursuant to the provisions of sections 55 (a), 508, 603, and 729 (a) of the Internal Revenue Code, income, excess-profits, and declared value excess-profits tax returns made under the Internal Revenue Code, as amended, for the year 1939 and subsequent years, shall be open to inspec-

tion by the War Contracts Price Adjustment Board. The inspection of such returns herein authorized may be made by any officer or employee of such Board duly authorized by the Chairman of the Board to make such inspection. Upon written notice by the Chairman to the Secretary of the Treasury stating the classes of returns which it is desired to inspect, the Secretary of the Treasury and any other officer or employee of the Treasury Department, with the approval of the Secretary of the Treasury, may furnish the Board with any data on such returns or make the returns, or any of them, available in the Office of the Commissioner of Internal Revenue for inspection, and taking of such data as the Chairman may designate. The information so obtained may be published or disclosed in statistical form, provided such publication does not disclose, directly or indirectly, the name or address of any taxpayer.

(E.O. 9694, Feb. 6, 1946, and secs. 55 (a), 508, 603, and 729 (a), 53 Stat. 1, 29, 111; 54 Stat., 974, 989; 26 U.S.C., 55 (a), 508, 603, and 729 (a))

FRED M. VINSON,
Secretary of the Treasury.

Approved: February 6, 1946.

HARRY S. TRUMAN,
The White House.

(See also Executive Order 9694 at § 1608.810.)

[F. R. Doc. 46-4724; Filed, Mar. 20, 1946; 4:23 p. m.]

Chapter XVIII—Office of Economic Stabilization

[Directive 41, Amdt. 3]

PART 4003—SUPPORT PRICES; SUBSIDIES

LIVESTOCK SLAUGHTER PAYMENTS

Pursuant to the authority vested in me by the Stabilization Act of 1942, as amended, and by Executive Order 9250 of October 3, 1942 (7 F.R. 7871), Executive Order 9328 of April 8, 1943 (8 F.R. 4681), Executive Order 9599 of August 18, 1945 (10 F.R. 10155), Executive Order 9651 of October 30, 1945 (10 F.R. 13487), Executive Order 9697 of February 14, 1946 (11 F.R. 1691), and Executive Order 9699 of February 21, 1946 (11 F.R. 1929), *It is hereby ordered:*

Directive 41 (10 F.R. 10031) is amended in the following respects:

Paragraphs (3), (4), (5) and (6) of section 7 (b) are added to read as follows:

(3) With respect to the slaughterers who file cattle subsidy claims on DS-T-55 forms, and whose maximum permissible cattle costs under Maximum Price Regulation No. 574 are determined by section 9 thereof, Reconstruction Finance Corporation is directed to withhold payment of subsidy claims when the slaughterer's DS-T-55 claim, after correction for errors, shows a cost of cattle in excess of the maximum permissible cost. The withholding shall apply to the net cattle subsidy (exclusive of extra-compensation payments) otherwise due the applicant-slaughterer on cattle slaughtered at the particular establishment during the accounting period involved and shall be at the following rates:

(i) 10 percent of such subsidy shall be withheld where the applicant's cost of cattle exceeds his maximum permissible cost by any amount which is not in ex-

cess of ¼ of 1 percent of his maximum permissible cost;

(ii) 30 percent of such subsidy shall be withheld where the applicant's cost of cattle exceeds his maximum permissible cost by an amount in excess of ¼ of 1 percent but not in excess of 1 percent of his maximum permissible cost;

(iii) 60 percent of such subsidy shall be withheld where the applicant's cost of cattle exceeds his maximum permissible cost by an amount in excess of 1 percent but not in excess of 2 percent of his maximum permissible cost; and

(iv) All of such subsidy shall be withheld where the applicant's cost of cattle exceeds his maximum permissible cost by an amount which is in excess of 2 percent of his maximum permissible cost.

(4) Reconstruction Finance Corporation is also directed to withhold payment of subsidy claims upon a certification by a Regional Administrator of the Office of Price Administrator or a District Director authorized by a Regional Administrator, that the slaughterer's report filed with the Office of Price Administration on a DS-T-55 or 636-2202 form pursuant to the provisions of Maximum Price Regulation 574, shows a cost of cattle and/or bulls in excess of his maximum permissible cost. The withholding shall apply to the net cattle subsidy (exclusive of extra-compensation payments) otherwise due the slaughterer on cattle (including bulls) slaughtered at the particular establishment during the accounting period involved and at the same rates as specified in paragraph (b)

(3) above, except that if for the same accounting period the slaughterer shows a cost of cattle and of bulls in excess of the respective maximum permissible costs, the withholding shall be made only with respect to one of the excess costs, using whichever one results in the higher rate of withholding. In cases of slaughterers whose maximum permissible cattle costs are determined by section 11 of Maximum Price Regulation No. 574, or whose maximum permissible bull costs are determined by section 9 of Maximum Price Regulation No. 574 or whose maximum permissible cattle costs are determined by section 9 of Maximum Price Regulation No. 574 but who do not file subsidy claims on DS-T-55 forms, the appropriate Regional Administrator of the Office of Price Administration or the appropriate District Director authorized by him shall, as promptly as possible certify to Reconstruction Finance Corporation (i) the name of any slaughterer whose filed report on a DS-T-55 or 636-2202 form, after correction for errors, shows a cost of cattle and/or bulls in excess of his maximum permissible cost; (ii) the address of the establishment and the accounting period for which the report is filed; and (iii) the percentage by which such slaughterer's excess in cattle and/or bulls cost exceeds his maximum permissible cost; and (iv) the percentage of subsidy to be withheld.

(5) If a slaughterer's overpayment for cattle or bulls is not in excess of 1 percent of his maximum permissible cost, he may apply to the Price Administrator at Washington, D. C., for a release of the subsidy withheld pursuant to para-

graph (b) (3) or (4) above. Upon a finding by the Price Administrator that such overpayment was due to extenuating circumstances and that the release of the subsidy withheld, or a portion thereof, would not be inconsistent with the stabilization program, he may so certify to Reconstruction Finance Corporation, setting forth the amount of the subsidy to be released and thereupon such amount of subsidy shall be payable forthwith.

(6) The provisions of section 7 (b) (2) of this directive shall not apply to violations of Maximum Price Regulation No. 574—Live Bovine Animals (cattle and calves) for which subsidy is withheld pursuant to the provisions of section 7 (b) (3) or (4).

This amendment shall become effective April 1, 1946.

Issued this 21st day of March 1946.

CHESTER BOWLES,
Director.

[F. R. Doc. 46-4799; Filed, Mar. 21, 1946; 5:08 p. m.]

[Directive 48, Amdt. 1]

PART 4003—SUPPORT PRICES; SUBSIDIES
LIVESTOCK SLAUGHTER PAYMENTS

Pursuant to the authority vested in me by the Stabilization Act of 1942, as amended, and by Executive Order 9250 of October 3, 1942 (7 F.R. 7871), Executive Order 9328 of April 8, 1943 (8 F.R. 4681), Executive Order 9599 of August 18, 1945 (10 F.R. 10155), Executive Order 9651 of October 30, 1945 (10 F.R. 13487), Executive Order 9697 of February 14, 1946 (11 F.R. 1691), and Executive Order 9699 of February 21, 1946 (11 F.R. 1929), *It is hereby ordered:*

Section 5 of Directive 48 is amended to read as follows:

SEC. 5. Reconstruction Finance Corporation is directed to deduct from each claim reporting cost of cattle, two-thirds of the dollar amount by which the total cost of cattle is below the maximum permissible cost, as presently computed. This deduction shall not exceed two-thirds of the difference between the maximum and minimum permissible costs.

The deduction specified in this section 5 shall be in addition to that provided in paragraph 3 of the directive of October 26, 1943.

This amendment shall become effective April 1, 1946.

Issued this 21st day of March 1946.

CHESTER BOWLES,
Director.

[F. R. Doc. 46-4800; Filed, Mar. 21, 1946; 5:08 p. m.]

Chapter XXIV—Department of State
(Disposal of Surplus Property)

[Departmental Reg. 108.7]

PART 8308—FOREIGN DISPOSAL
IMPORTATION OF PROPERTY

Pursuant to the authority of the Surplus Property Act of 1944, as amended,

and Executive Orders 9630, dated September 27, 1945, and 9689, dated January 31, 1946; *It is hereby ordered, That:*

Surplus Property Administration Revised Regulation 8, dated January 3, 1946 entitled "Foreign Disposal" is hereby amended by deleting that part of § 8308.15 commencing with "Provided, however" and substituting therefor the following language:

Provided, however, That such property may be imported (a) on consignment to a person or firm in the United States for the purpose of reconditioning for re-export or (b) by a veteran (including a member of the armed forces) abroad if brought in by the original purchaser for his personal use, and upon certification by the importer to the Treasury Department that the importation is being made for one of such purposes. Nothing in this section shall prevent surplus property which is owned by a Government agency from being transported to the continental United States, its territories or possessions."

Dated: March 22, 1946.

[SEAL] JAMES F. BYRNES,
Secretary of State.

[F. R. Doc. 46-4867; Filed, Mar. 22, 1946; 11:57 a. m.]

TITLE 47—TELECOMMUNICATION

Chapter I—Federal Communications
Commission

[Order 110-B]

PART 4—RULES GOVERNING BROADCAST
SERVICES OTHER THAN STANDARD BROADCAST

TERMINATION OF LICENSE TERM FOR INTERNATIONAL BROADCAST STATIONS

At a session of the Federal Communications Commission, held at its offices in Washington, D. C., on the 20th day of March 1946;

The Commission having under consideration Order No. 110-A adopted September 12, 1945, providing for the extension of the licenses of international broadcast stations;

It is hereby ordered, That the license term for every international broadcast station presently licensed shall end at the earlier of the following dates: (a) July 1, 1946, or (b) the first day on which its operations are not controlled, by agreement or otherwise, by the State Department, Office of International Information and Cultural Affairs, or other governmental agency supervising the operation of international broadcasting.

It is further ordered, That the portion of § 4.3 of the rules and regulations which established for international broadcast stations a normal license term of one year is hereby suspended until further order of the Commission.

[SEAL] T. J. SLOWIE,
Secretary.

[F. R. Doc. 46-4812; Filed, Mar. 22, 1946; 11:00 a. m.]

TITLE 50—WILDLIFE

Chapter I—Fish and Wildlife Service,
Department of the Interior

Subchapter Q—Alaska Commercial Fisheries

PART 201—ALASKA FISHERIES GENERAL
REGULATIONS

Section 201.5 is hereby amended to read as follows:

§ 201.5 *Standard time used in various fishing areas.* The time used in the various areas for the enforcement of the law and regulations that specify hours and days shall be as follows:

(a) In the southeastern Alaska area: Pacific standard time, which is the same as Seattle time.

(b) In the Bering River, Copper River, Prince William Sound, Resurrection Bay, Cook Inlet, Kodiak, Chignik, Alaska Peninsula, and Bristol Bay areas: Standard time of the one hundred and fiftieth meridian of west longitude, which is 2 hours slower than Seattle time.

(c) In the Aleutian Islands and Yukon-Kuskokwim areas: Standard time of the one hundred and sixty-fifth meridian of west longitude, which is 3 hours slower than Seattle time.

Section 201.6a is hereby amended to read as follows:

§ 201.6a *Operation of seines.* The terms "operating" and "operated" as used in the fishing regulations with reference to seine fishing shall include the setting, pursing, hauling and brailing of seines, and seines shall not be operated with the gear aboard any vessel except the gear of the boat setting the seine.

Section 201.9 is hereby amended to substitute "24 hours" for "12 hours" in both the title and the text of the section, and to insert a new last sentence to read as follows:

§ 201.9 *Traps must be made inoperative within 24 hours after close of season.* * * * For districts in Southeastern Alaska the close of the season is defined as the end of the fishing period specified under paragraph (c) (2) of the sections pertaining to closed seasons in those districts.

New regulations, to be known as §§ 201.23, 201.24, 201.25, and 201.26 are hereby inserted following § 201.22, to read as follows, and the present § 201.23 is renumbered § 201.27:

§ 201.23 *Filing of trap site locations.* On or before April 15, 1946, any person who has obtained or applied for a permit from the War Department for the occupation of a trap site may file with the Regional Director of the Fish and Wildlife Service at Juneau notice of this fact and of its location. Failure to file such notice shall be cause for closing the trap of such permit holder if there be a competing permit holder who has filed such a notice.

§ 201.24 *Determination and closing of competing trap operations at single site.* In case there shall be two or more permit holders for a single site, the Regional Director shall give notice of this fact to all conflicting permit holders who have filed notices under the preceding sec-

tion. Any permit holder who has filed such a notice may request, through the Regional Director, the Secretary of the Interior, or his authorized representative to determine, prior to the opening of the fishing season, which of the permit holders is entitled to occupy the site for the coming season. The Secretary or his representative, upon such a request, may call for affidavits or other evidence showing the interests and equities of the competing applicants, and shall determine and announce the action which the Fish and Wildlife Service will take with respect to closing the competing traps after opening of the fishing season. This determination will be based upon (a) the provisions of § 201.25, (b) any applicable law or regulation of the United States or the Territory of Alaska then in effect, or (c) the policy hitherto established of closing all traps in the area of conflict pending a judicial determination or other settlement.

§ 201.25 *Limitation on increases of individual trap site operations.* No person shall be permitted to increase the number of trap sites which he occupies over the number occupied in the preceding season if such increase would result in his occupation of more than 10 sites. The Secretary or his authorized representative may, however, in exceptional cases authorize such an increase for the 1946 season upon good cause shown. Any trap site occupied in violation of this section will be closed.

§ 201.26 *Definitions.* As used in §§ 201.23 to 201.25:

(a) "Person" and "permit holder" include individual, firm, association, partnership, or corporation.

(b) "Occupation" of a trap site means the care, service, and use of a trap by the permit holder, whether the trap be installed by him or another.

PART 204—BRISTOL BAY AREA FISHERIES

Section 204.2 is hereby amended by adding paragraph (e), reading as follows:

(e) Egegik district: Waters between a line extending from Etolin Point to Middle Bluff Light and an east and west line at 58 degrees north latitude.

Section 204.6 is hereby amended by adding paragraph (e), reading as follows:

(e) Egegik Bay: Along the beach on the north side of the bay to a point 4,000 yards outside the drift gill net prohibitive marker, and on the south side of the bay to a point 1,000 yards outside such marker.

Section 204.11 *Size of mesh and depth of salmon gill nets,* is hereby amended by substituting a colon at the end of the first sentence and inserting a proviso to read as follows: " * * * *Provided,* That effective December 31, red-salmon nets shall have a mesh of not more than 5¼ inches stretched measure between knots, as measured when actually in use. * * *"

Section 204.19 is hereby amended to read as follows:

§ 204.19 *Weekly closed periods, salmon fishing.* The 36-hour weekly closed period for salmon fishing prescribed by section 5 of the act of June 6, 1924, is

hereby extended to include the period from 6 o'clock postmeridian Tuesday to 6 o'clock antemeridian Thursday of each week, making a weekly closed period of 72 hours, *Provided,* That in the Uga-shik district the weekly closed season shall include the period from 6 o'clock antemeridian Wednesday to 6 o'clock antemeridian Thursday of each week.

Section 204.20 is hereby amended by adding subsection (e), reading as follows:

(e) Egegik Bay: All waters above a line extending at right angles across said bay from a marker on the north bank 250 yards east of Libby, McNeill & Libby's cannery building to a marker on the south bank 175 yards east of the Alaska Packers Association's cannery building.

PART 205—ALASKA PENINSULA AREA FISHERIES

Section 205.2 is hereby inserted to read as follows:

§ 205.2 *Weekly closed periods, salmon fishing.* The 36-hour weekly closed period prescribed by section 5 of the act of June 6, 1924, is hereby extended to include the period from 6 o'clock postmeridian Friday of each week until 6 o'clock antemeridian of the Monday following, making a total weekly closed period of 60 hours.

Section 205.14 is hereby inserted to read as follows:

§ 205.14 *Catch limitation, Entrance Point to Cape Seniavin.* In the waters from Entrance Point to Cape Seniavin the catch of red salmon shall not exceed 500,000 in any calendar year.

Section 205.15 is hereby amended to read as follows:

§ 205.15 *Open season, salmon fishing; exceptions.* Commercial fishing for salmon is prohibited prior to 6 o'clock antemeridian May 27 in each calendar year and after 6 o'clock postmeridian August 10, except on the north side of the Peninsula east of Lagoon Point, where such fishing is prohibited prior to 6 o'clock antemeridian June 28 and after 6 o'clock postmeridian July 31: *Provided,* That beach seines and gill nets may be used from August 26 to September 30, both dates inclusive.

PART 206—ALEUTIAN ISLANDS AREA FISHERIES

Section 206.11 is hereby revoked and deleted.

PART 207—CHIGNIK AREA FISHERIES

Section 207.12a is hereby amended to read as follows:

§ 207.12a *Weekly closed period, salmon fishing.* The 36-hour weekly closed period for salmon fishing prescribed by section 5 of the act of June 6, 1924, is hereby extended to include the period from 6 o'clock postmeridian Friday of each week until 6 o'clock antemeridian of the Monday following, making a total weekly closed period of 60 hours.

PART 208—KODIAK AREA FISHERIES

A new regulation, to be known as § 208.1a, is hereby inserted following § 208.1, to read as follows:

§ 208.1a *Definitions, fishing districts, Kodiak area.* Fishing districts in the Kodiak area are defined as follows:

(a) Alitak district: All waters of the Kodiak area in Alitak Bay and its branches within a line from Cape Trinity to Cape Alitak.

(b) Red River district: All waters of the Kodiak area from Cape Alitak to Cape Karluk.

(c) Karluk district: All waters of the Kodiak area from Cape Karluk to Broken Point.

(d) General district: All waters of the Kodiak area not defined above.

A new regulation, to be known as § 208.7a, is hereby inserted following § 208.7, to read as follows:

§ 208.7a *Size of mesh, red-salmon gill nets.* Effective December 31, red-salmon gill nets shall have a mesh of not more than 5¼ inches stretched measure between knots, as measured when actually in use.

Section 208.11 is hereby amended to read as follows:

§ 208.11 *Closed seasons, salmon fishing, Karluk and General districts; exceptions.* Commercial fishing for salmon in the Karluk district and General district is prohibited prior to 6 o'clock antemeridian June 1, from 6 o'clock postmeridian August 13 to 6 o'clock antemeridian September 10, and for the remainder of each calendar year after 6 o'clock postmeridian September 30: *Provided,* That the closed season from August 13 to September 10 shall not apply in the Karluk district (1) to beach seines and purse seines on the North Coast of Kodiak Island from Cape Karluk to Cape Uyak, and (2) to set or anchored gill nets on the North Coast of Kodiak Island from Cape Uyak to West Point.

A new regulation, to be known as § 208.11a, is hereby inserted following § 208.11, to read as follows:

§ 208.11a *Closed seasons, salmon fishing, Red River district.* Commercial fishing for salmon in the Red River district is prohibited prior to 6 o'clock antemeridian June 1, from 6 o'clock postmeridian August 13 to 6 o'clock antemeridian September 10, and for the remainder of each calendar year after 6 o'clock postmeridian September 30: *Provided,* That the closed season from August 13 to September 10 shall not apply to set or anchored gill nets.

Section 208.12 is hereby amended to read as follows:

§ 208.12 *Closed seasons, salmon fishing, Alitak district.* Commercial fishing for salmon in the Alitak district is prohibited prior to 6 o'clock antemeridian July 5 and after 6 o'clock postmeridian August 14 in each year: *Provided,* That this prohibition shall not apply to commercial fishing for salmon by set or anchored gill nets in the waters open to such fishing in Olga and Hoser Bays in the period from 6 o'clock postmeridian August 14 to 6 o'clock postmeridian August 20.

Section 208.20 is hereby revoked and deleted.

Section 208.20a *Traps prohibited, September 1 to 30,* is hereby amended to

substitute "September 10" for "September 1" in both title and text of the section.

Section 208.23 is hereby amended by the insertion of a new subsection, designated (r), reading as follows:

(r) All waters within 3,000 feet of the shores of Karluk Reservation (Public Land Order No. 128, May 22, 1943), beginning at a point on the east shore of Shelikof Strait, on Kodiak Island, latitude 57°32'30" N., thence northeasterly along said shore to a point 57°39'40".

The foregoing prohibition shall not apply to fishing by natives in possession of said reservation, nor to fishing by other persons under authority granted by said natives (49 Stat. 1250).

Section 208.25 *Herring catch limitations; exceptions*, is hereby amended to substitute "400,000 barrels" for "300,000 barrels" in the first sentence of the text of the section.

New regulations, to be known as §§ 208.35, 208.36, 208.37, are hereby inserted following § 208.34, to read as follows:

§ 208.35 *Closed season on razor clams*. The taking of razor clams for commercial purposes is prohibited from July 15 to September 15, both dates inclusive, in each calendar year.

§ 208.36 *Minimum size of butter clams*. It is prohibited to take for commercial purposes any butter clam (*Saxidomus*) measuring less than 2½ inches in total length of shell. Possession of any butter clam less than this length will be regarded as prima facie evidence of unlawful taking.

§ 208.37 *Closed season, butter clam fishery*. The taking of butters clams for commercial purposes is prohibited in the period from June 1 to September 1, both dates inclusive, in each calendar year.

PART 209—COOK INLET AREA FISHERIES

Section 209.16 (a) (3) is hereby amended to read as follows:

§ 209.16 *Areas open to salmon traps*. The use of any trap for the capture of salmon is prohibited, except as follows:

(a) * * * (3) from 61 degrees 2 minutes 16 seconds north latitude, 151 degrees 13 minutes 15 seconds west longitude, to 61 degrees 2 minutes 14 seconds north latitude, 151 degrees 15 minutes 18 seconds west longitude; * * *

PART 211—PRINCE WILLIAM SOUND AREA FISHERIES

Sections 211.9 and 211.10 are hereby amended to read as follows:

§ 211.9 *Opening dates for salmon fishing*. Commercial fishing for salmon, except by trolling, is prohibited prior to 6 o'clock antemeridian July 1 in each odd-numbered year and prior to 6 o'clock antemeridian July 10 in each even-numbered year.

§ 211.10 *Closing dates for salmon fishing*. Commercial fishing for salmon, other than trolling, is prohibited during the remainder of each calendar year after 6 o'clock antemeridian August 7: *Provided*, That this prohibition shall

not apply to trolling and gill-netting through August 22 in the waters along the western coast from the outer point on the north shore of Granite Bay (known as Granite Bay Point) to the light on the south shore of the entrance to Port Nellie Juan.

PART 219—SOUTHEASTERN ALASKA AREA SALMON FISHERIES; GENERAL REGULATIONS

Section 219.3 *Traps prohibited*. October 20 to November 30, is hereby amended to substitute "October 15" for "October 20" in the section title and in the text of the section.

Section 219.9 is hereby amended to read as follows:

§ 219.9 *Closed season, trolling; exception*. Commercial fishing for salmon by trolling is prohibited in the period from 6 o'clock postmeridian September 20 to 6 o'clock antemeridian October 15 except as hereinafter provided in the Yakutat district.

PART 220—SOUTHEASTERN ALASKA AREA FISHERIES OTHER THAN SALMON

Section 220.3 is hereby amended to read as follows:

§ 220.3 *Herring catch limitations; exceptions*. In the period from June 10 to October 15, both dates inclusive, the total take of herring for commercial purposes, except for bait and except by gill nets, shall not exceed 300,000 barrels upon the basis of 250 pounds per barrel. In the period from October 16 of one year to June 9 of the succeeding year, the take of herring for commercial purposes, except for bait and except by gill nets, shall not exceed 2,000 barrels, upon the basis of 250 pounds per barrel, in any calendar month.

Section 220.15a is hereby amended to read as follows:

§ 220.15a *Closed season, butter clam fishery*. The taking of butter clams for commercial purposes is prohibited in the period from April 15 to September 15, both dates inclusive, in each calendar year: *Provided*, That this prohibition shall apply in the Icy Strait and Western districts from June 15 to September 15.

Section 220.20 is hereby amended to read as follows:

§ 220.20 *Closed seasons on Dungeness crabs*. Commercial fishing for Dungeness crabs is prohibited from May 1 to September 1, both dates inclusive, in the Icy Strait, Sumner Strait, and Stikine districts.

Section 220.21 is hereby amended to read as follows:

§ 220.21 *Closed season, sablefish*. Commercial fishing for sablefish (*Anoplopoma fimbria*) is prohibited prior to May 1 and after November 30 in each calendar year.

PART 221—SOUTHEASTERN ALASKA AREA, YAKUTAT DISTRICT, SALMON FISHERIES

Section 221.16 is hereby amended to read as follows:

§ 221.16 *Closing date for salmon fishing*. Commercial fishing for salmon, except by trolling, is prohibited for the

remainder of each year after September 30.

PART 222—SOUTHEASTERN ALASKA AREA, ICY STRAIT DISTRICT, SALMON FISHERIES

Sections 222.8 and 222.9 are hereby amended to read as follows:

§ 222.8 *Open seasons, west of Point Carolus*. Commercial fishing for salmon, other than trolling, west of the longitude of Point Carolus is prohibited except during periods specified as follows:

(a) From 6 o'clock antemeridian July 1 to 9 o'clock antemeridian August 7.

(b) From 3 o'clock postmeridian August 8 to 6 o'clock postmeridian August 10.

(c) *If specifically authorized by an announcement issued pursuant to § 201.21c, commercial fishing may be permitted during the following additional periods*. (1) From 6 o'clock antemeridian August 12 to 9 o'clock antemeridian August 14; and (2) from 3 o'clock postmeridian August 15 to 6 o'clock postmeridian August 17.

(d) *Fall season*: From 6 o'clock antemeridian October 15 to 6 o'clock postmeridian November 30.

§ 222.9 *Open seasons, east of Point Carolus*. Commercial fishing for salmon, other than trolling, east of the longitude of Point Carolus is prohibited except during the periods specified as follows:

(a) From 6 o'clock antemeridian July 5 to 6 o'clock postmeridian August 10.

(b) From 6 o'clock antemeridian August 12 to 9 o'clock antemeridian August 14.

(c) *If specifically authorized by an announcement issued pursuant to § 201.21c, commercial fishing may be permitted during the following additional periods*. (1) From 3 o'clock postmeridian August 15 to 6 o'clock postmeridian August 17; and (2) from 6 o'clock antemeridian August 19 to 9 o'clock antemeridian August 21.

(d) *Fall season*: From 6 o'clock antemeridian October 15 to 6 o'clock postmeridian November 30.

A new regulation, to be known as § 222.10, is hereby inserted following § 222.9, to read as follows:

§ 222.10 *Weekly closed period, salmon fishing*. Prior to 6 o'clock antemeridian July 29 the 36-hour weekly closed period for salmon fishing prescribed by section 5 of the act of June 6, 1924, is hereby extended to include the period from 6 o'clock postmeridian Friday of each week to 6 o'clock antemeridian of the Monday following, making a weekly closed period of 60 hours.

Section 222.15 *Closed waters, Port Frederick*, is hereby amended to substitute "October 15" for "October 1" in the first sentence of the section.

PART 223—SOUTHEASTERN ALASKA AREA, WESTERN DISTRICT, SALMON FISHERIES

Section 223.2a is hereby amended to read as follows:

§ 223.2a *Definitions, fishing sections, Western district*. Fishing sections in the Western district are defined as follows:

(a) Northern section, north of Sullivan Island; all waters of the Western district north of a true east and west line through the northern extremity of Sullivan Island.

(b) Northern section, south of Sullivan Island; all waters of the Western district between a true east and west line through the northern extremity of Sullivan Island and a true line eastward from the southeastern extremity of Point Couverden.

(c) Central section: All waters of the Western district between a true line eastward from the southeastern extremity of Point Couverden and a true line eastward from the northeastern extremity of South Passage Point.

(d) Southern section: All waters of the Western district south of a true line eastward from South Passage Point, and east of Rapids Island in Sergius Narrows, Peril Strait, including Hoonah Sound.

(e) Western section: All waters of the Western district west of Rapids Island in Sergius Narrows, Peril Strait, and including waters on the west coasts of Chicagof and Baranof Islands.

Section 223.8 is hereby amended to read as follows:

§ 223.8 *Open season, northern section, north of Sullivan Island.* Commercial fishing for salmon, other than trolling, is prohibited except in the period from 6 o'clock antemeridian June 25 to 6 o'clock postmeridian August 31.

A new regulation, to be known as § 223.8a, is hereby inserted following § 223.8 to read as follows:

§ 223.8a *Open seasons, northern section, south of Sullivan Island.* Commercial fishing for salmon, other than trolling, is prohibited except during the periods specified as follows:

(a) From 6 o'clock antemeridian July 5 to 9 o'clock antemeridian August 14.

(b) From 3 o'clock postmeridian August 15 to 6 o'clock postmeridian August 17.

(c) *If specifically authorized by an announcement issued pursuant to § 201.21c, commercial fishing may be permitted during the following additional periods:* (1) From 6 o'clock antemeridian August 19 to 9 o'clock antemeridian August 21; and (2) from 3 o'clock postmeridian August 22 to 6 o'clock postmeridian August 24.

(d) By gill nets only in Berners Bay from 6 o'clock antemeridian September 1 to 6 o'clock postmeridian September 20.

Section 223.9 is hereby amended to read as follows:

§ 223.9 *Open seasons, central, southern, and western sections.* Commercial fishing for salmon, other than trolling, in the central, southern, and western sections, is prohibited except during the periods specified as follows:

(a) From 6 o'clock antemeridian July 15 to 9 o'clock antemeridian August 21.

(b) From 3 o'clock postmeridian August 22 to 6 o'clock postmeridian August 24.

(c) *If specifically authorized by an announcement issued pursuant to § 201.21c, commercial fishing may be permitted*

during the following additional periods:

(1) From 6 o'clock antemeridian August 26 to 9 o'clock antemeridian August 28; and (2) from 3 o'clock postmeridian August 29 to 6 o'clock postmeridian August 31.

(d) Fall season: From 6 o'clock antemeridian October 15 to 6 o'clock postmeridian November 30.

A new regulation, to be known as § 223.10, is hereby inserted following § 223.9, to read as follows:

§ 223.10 *Weekly closed period, salmon fishing.* Prior to 6 o'clock antemeridian August 5 the 36-hour closed period for salmon fishing prescribed by section 5 of the act of June 6, 1924, is hereby extended to include the period from 6 o'clock postmeridian Friday of each week until 6 o'clock antemeridian of the Monday following, making a weekly closed period of 60 hours.

Section 223.11 is hereby amended to read as follows:

§ 223.11 *Gear restriction, Tenakee Inlet.* Commercial fishing for salmon, other than trolling, is prohibited in Tenakee Inlet from 6 o'clock postmeridian July 31 to 6 o'clock antemeridian October 15.

A new regulation, to be known as § 223.14a, is hereby inserted following § 223.14, to read as follows:

§ 223.14a *Waters closed to trolling, Lynn Canal.* Commercial fishing for salmon by trolling in the waters of Lynn Canal north of Point Retreat is prohibited in the period from 6 o'clock postmeridian May 31 to 6 o'clock antemeridian June 25.

Section 223.18 *Closed waters, Port Frederick,* is hereby amended to substitute "October 15" for "October 1" in the first sentence of the section.

PART 224—SOUTHEASTERN ALASKA AREA, EASTERN DISTRICT, SALMON FISHERIES

Section 224.8 is hereby amended to read as follows:

§ 224.8 *Open seasons, salmon fishing.* Commercial fishing for salmon, other than trolling, is prohibited except during the periods specified as follows:

(a) From 6 o'clock antemeridian July 15 to 9 o'clock antemeridian August 21.

(b) From 3 o'clock postmeridian August 22 to 6 o'clock postmeridian August 24.

(c) *If specifically authorized by an announcement issued pursuant to § 201.21c, commercial fishing may be permitted during the following additional periods:* (1) From 6 o'clock antemeridian August 26 to 9 o'clock antemeridian August 28; and (2) from 3 o'clock postmeridian August 29 to 6 o'clock postmeridian August 31.

(d) Fall season: From 6 o'clock antemeridian October 15 to 6 o'clock postmeridian November 30.

A new regulation, to be known as § 224.8a, is hereby inserted following § 224.8, to read as follows:

§ 224.8a *Weekly closed period, salmon fishing.* Prior to 6 o'clock antemeridian

August 5 the 36-hour closed period for salmon fishing prescribed by section 5 of the act of June 6, 1924, is hereby extended to include the period from 6 o'clock postmeridian Friday of each week until 6 o'clock antemeridian of the Monday following, making a weekly closed period of 60 hours.

Section 224.9 is hereby amended to read as follows:

§ 224.9 *Gear restrictions, Taku Inlet and adjacent waters.* Commercial fishing for salmon by (a) gill-netting in Taku Inlet, is prohibited prior to 6 o'clock antemeridian May 1 in each calendar year, from 6 o'clock postmeridian May 31 to 6 o'clock antemeridian June 25, from 6 o'clock postmeridian August 18 to 6 o'clock antemeridian September 1, and for the remainder of each calendar year after 6 o'clock postmeridian September 20; (b) trolling, in Taku Inlet and all adjacent waters of the Eastern District north of Midway Island is prohibited in the periods from 6 o'clock postmeridian May 31 to 6 o'clock antemeridian June 25 and from 6 o'clock postmeridian September 20 to 6 o'clock antemeridian October 15; and (c) purse seining, in Taku Inlet, is prohibited throughout the year.

Section 224.10 *Closed waters, Taku Inlet,* is hereby amended to substitute "September 20" for "September 15" at the end of the text of the section.

PART 225—SOUTHEASTERN ALASKA AREA, STIKINE DISTRICT, SALMON FISHERIES

Section 225.4 is hereby amended to read as follows:

§ 225.4 *Closed seasons, salmon fishing.* All commercial fishing for salmon is prohibited prior to 6 o'clock antemeridian May 1, from 6 o'clock postmeridian May 31 to 6 o'clock antemeridian June 25, and for the remainder of each calendar year after 6 o'clock postmeridian September 20.

PART 226—SOUTHEASTERN ALASKA AREA, SUMNER STRAIT DISTRICT, SALMON FISHERIES

Section 226.8 is hereby amended to read as follows:

§ 226.8 *Open seasons, Ernest Sound, Zimovia Strait and Bradfield Canal.* Commercial fishing for salmon, other than trolling, in Ernest Sound, Zimovia Strait, and Bradfield Canal is prohibited except during the periods specified as follows:

(a) From 6 o'clock antemeridian July 10 to 9 o'clock antemeridian August 21.

(b) From 3 o'clock postmeridian August 22 to 6 o'clock postmeridian August 24.

(c) *If specifically authorized by an announcement issued pursuant to § 201.21c, commercial fishing may be permitted during the following additional periods:* (1) From 6 o'clock antemeridian August 26 to 9 o'clock antemeridian August 28; and (2) from 3 o'clock postmeridian August 29 to 6 o'clock postmeridian August 31.

(d) Fall season: From 6 o'clock antemeridian October 15 to 6 o'clock postmeridian November 30.

Section 226.9 is hereby amended to read as follows:

§ 226.9 *Open seasons; exceptions.* With the exception of Ernest Sound, Zimovia Strait, and Bradfield Canal, commercial fishing for salmon, other than trolling, is prohibited except during the periods specified as follows:

(a) From 6 o'clock antemeridian July 20 to 6 o'clock postmeridian August 24.

(b) From 6 o'clock antemeridian August 26 to 9 o'clock antemeridian August 28.

(c) *If specifically authorized by an announcement issued pursuant to § 201.21c, commercial fishing may be permitted during the following additional periods:* (1) From 3 o'clock postmeridian August 29 to 6 o'clock postmeridian August 31; and (2) from 6 o'clock antemeridian September 2 to 9 o'clock antemeridian September 4.

(d) Fall season: From 6 o'clock antemeridian October 15 to 6 o'clock postmeridian November 30.

A new regulation, to be known as § 226.10 is hereby inserted following § 226.9, to read as follows:

§ 226.10 *Weekly closed period, salmon fishing.* Prior to 6 o'clock antemeridian August 5 the 36-hour closed period for salmon fishing prescribed by section 5 of the act of June 6, 1924, is hereby extended to include the period from 6 o'clock postmeridian Friday of each week until 6 o'clock antemeridian of the Monday following, making a weekly closed period of 60 hours.

Section 226.14 is hereby amended to read as follows:

§ 226.14 *Closed waters, Bradfield Canal.* Commercial fishing for salmon is prohibited in all waters of Bradfield Canal east of 131 degrees 55 minutes 30 seconds west longitude.

Section 226.15 *Closed waters, Blake Channel and Eastern Passage* is hereby amended by changing the wording of the proviso at the end of the text of the section to read as follows: " * * * *Provided,* That this prohibition shall not apply to trolling prior to 6 o'clock postmeridian May 31 and after 6 o'clock antemeridian October 15 in each year."

PART 227—SOUTHEASTERN ALASKA AREA, CLARENCE STRAIT DISTRICT, SALMON FISHERIES

A new regulation, to be known as § 227.2a, is hereby inserted following § 227.2, to read as follows:

§ 227.2a *Definitions, fishing sections, Clarence Strait district:* Fishing sections in the Clarence Strait district are defined as follows:

(a) Northern section: All waters of the Clarence Strait District north of a line extending from Narrow Point to Ernest Point.

(b) Central section: All waters of the Clarence Strait district between a line extending from Narrow Point to Ernest Point and a line extending from Approach Point to Caamano Point.

(c) Southeast section: All waters of the Clarence Strait district south of a line extending from Approach Point to Caamano Point and east of a line ex-

tending down the middle of Clarence Strait.

(d) Southwest section: All waters of the Clarence Strait district south of a line extending from Approach Point to Caamano Point and west of a line extending down the middle of Clarence Strait.

Sections 227.8 and 227.9 are hereby amended to read as follows:

§ 227.8 *Open seasons, northern section.* Commercial fishing for salmon, other than trolling, north of a line extending from Narrow Point to Ernest Point is prohibited except during the periods specified as follows:

(a) From 6 o'clock antemeridian July 25 to 6 o'clock postmeridian August 31.

(b) From 6 o'clock antemeridian September 2 to 9 o'clock antemeridian September 4.

(c) *If specifically authorized by an announcement issued pursuant to § 201.21c, commercial fishing may be permitted during the following additional periods:* (1) From 3 o'clock postmeridian September 5 to 6 o'clock postmeridian September 7; and (2) from 6 o'clock antemeridian September 9 to 9 o'clock antemeridian September 11.

(d) Fall season: From 6 o'clock antemeridian October 15 to 6 o'clock postmeridian November 30.

§ 227.9 *Open seasons, central, southeast, and southwest sections.* Commercial fishing for salmon, other than trolling, in the central, southeastern and southwestern sections is prohibited except during the periods specified as follows:

(a) From 6 o'clock antemeridian July 20 to 9 o'clock antemeridian August 28.

(b) From 3 o'clock postmeridian August 29 to 6 o'clock postmeridian August 31.

(c) *If specifically authorized by an announcement issued pursuant to § 201.21c, commercial fishing may be permitted during the following additional periods.* (1) From 6 o'clock antemeridian September 2 to 9 o'clock antemeridian September 4; and (2) from 3 o'clock postmeridian September 5 to 6 o'clock postmeridian September 7.

(d) Fall season: From 6 o'clock antemeridian October 15 to 6 o'clock postmeridian November 30.

A new regulation, to be known as § 227.9a, is hereby inserted following § 227.9, to read as follows:

§ 227.9a *Weekly closed period, salmon fishing.* Prior to 6 o'clock antemeridian August 12, the 36-hour closed period for salmon fishing prescribed by section 5 of the act of June 6, 1924, is hereby extended to include the period from 6 o'clock postmeridian Friday of each week until 6 o'clock antemeridian of the Monday following, making a weekly closed period of 60 hours.

Sections 227.10 and 227.11 are hereby revoked and deleted.

PART 228—SOUTHEASTERN ALASKA AREA, SOUTH PRINCE OF WALES ISLAND DISTRICT, SALMON FISHERIES

Section 228.8 is hereby amended to read as follows:

§ 228.8 *Open seasons, salmon fishing.* Commercial fishing for salmon, other than trolling, is prohibited except during the periods specified as follows:

(a) From 6 o'clock antemeridian July 25 to 6 o'clock postmeridian August 31: *Provided,* That purse seines only may be used also in the period from 6 o'clock antemeridian July 20 to 6 o'clock antemeridian July 25 in waters west of a line from Cape Muzon northwesterly to Cape Ulitka, thence due north to the southern boundary of the Summer Strait District.

(b) From 6 o'clock antemeridian September 2 to 9 o'clock antemeridian September 4.

(c) *If specifically authorized by an announcement issued pursuant to § 201.21c, commercial fishing may be permitted during the following additional periods.* (1) From 3 o'clock postmeridian September 5 to 6 o'clock postmeridian September 7; and (2) from 6 o'clock antemeridian September 9 to 9 o'clock antemeridian September 11.

(d) Fall season: From 6 o'clock antemeridian October 15 to 6 o'clock postmeridian November 30.

A new regulation, to be known as § 228.9, is hereby inserted following § 228.8, to read as follows:

§ 228.9 *Weekly closed period, salmon fishing.* Prior to 6 o'clock antemeridian August 12, the 36-hour closed period for salmon fishing prescribed by Section 5 of the Act of June 6, 1924, is hereby extended to include the period from 6 o'clock postmeridian Friday of each week until 6 o'clock antemeridian of the Monday following, making a weekly closed period of 60 hours.

PART 229—SOUTHEASTERN ALASKA AREA, SOUTHERN DISTRICT, SALMON FISHERIES

Section 229.8 is hereby amended to read as follows:

§ 229.8 *Open seasons, salmon fishing.* Commercial fishing for salmon, other than trolling, is prohibited except during the periods specified as follows:

(a) From 6 o'clock antemeridian July 15 to 9 o'clock antemeridian August 21.

(b) From 3 o'clock postmeridian August 22 to 6 o'clock postmeridian August 24.

(c) *If specifically authorized by an announcement issued pursuant to § 201.21c, commercial fishing may be permitted during the following additional periods:* (1) From 6 o'clock antemeridian August 26 to 9 o'clock antemeridian August 28; and (2) from 3 o'clock postmeridian August 29 to 6 o'clock postmeridian August 31.

(d) Fall season: From 6 o'clock antemeridian October 15 to 6 o'clock postmeridian November 30.

A new regulation, to be known as § 229.9, is hereby inserted following § 229.8, to read as follows:

§ 229.9 *Weekly closed period, salmon fishing.* Prior to 6 o'clock antemeridian August 5 the 36-hour closed period for salmon fishing prescribed by section 5 of the act of June 6, 1924, is hereby extended to include the period from 6 o'clock postmeridian Friday of each week until 6 o'clock antemeridian of the Mon-

day following, making a weekly closed period of 60 hours.

Section 229.12 is hereby amended to read as follows:

§ 229.12 *Closed season for trolling, Behm Canal.* Commercial fishing for salmon by trolling is prohibited in Behm Canal and its tributaries within a line from Point Sykes to Point Alava, across the eastern entrance of the Canal, and a line from Escape Point to Point Francis, across the western entrance, from 6 o'clock postmeridian April 30 to 6 o'clock postmeridian July 15.

NOTE: All sections included in this document are issued under the authority contained in 34 Stat. 264, 34 Stat. 478, and 43 Stat. 464, all as amended; 48 U. S. C. 221-247 except as otherwise indicated.

The amendments contained in this document shall be in full force and effect immediately from and after the date of their publication in the FEDERAL REGISTER.

March 22, 1946.

OSCAR L. CHAPMAN,
Acting Secretary of the Interior.

[F. R. Doc. 46-4820; Filed, Mar. 22, 1946;
11:03 a. m.]

PART 220—SOUTHEASTERN ALASKA AREA
FISHERIES OTHER THAN SALMON

CLOSED SEASON, SABLEFISH

Section 220.21, as amended by the Acting Secretary of the Interior March 14, 1946 (11 FR 2715), and prohibiting commercial fishing for sablefish (*Anoplopoma fimbria*) prior to May 1 of each calendar year, is hereby suspended for the calendar year 1946.

This amendment is effective immediately.

OSCAR L. CHAPMAN,
Acting Secretary of the Interior.

MARCH 21, 1946.

[F. R. Doc. 46-4806; Filed, Mar. 22, 1946;
10:58 a. m.]

Notices

DEPARTMENT OF AGRICULTURE.

Rural Electrification Administration.

[Administrative Order 1017]

ALLOCATION OF FUNDS FOR LOANS

MARCH 12, 1946.

By virtue of the authority vested in me by the provisions of section 5 of the Rural Electrification Act of 1936, as amended, I hereby allocate, from the sums authorized by said act, funds for loans for the projects and in the amounts as set forth in the following schedule:

Project designation:	Amount
North Carolina 64C Hatteras	
Island.....	\$15,000
Georgia 58H Butts.....	50,000

[SEAL] CLAUDE R. WICKARD,
Administrator.

[F. R. Doc. 46-4807; Filed, Mar. 22, 1946;
10:53 a. m.]

[Administrative Order 1018]

ALLOCATION OF FUNDS FOR LOANS

MARCH 12, 1946.

By virtue of the authority vested in me by the provisions of section 4 of the Rural Electrification Act of 1936, as amended, I hereby allocate, from the sums authorized by said act, funds for loans for the projects and in the amounts as set forth in the following schedule:

Project Designation:	Amount
Colorado 36E Routt.....	\$386,000
Illinois 43M Pulaski.....	340,000
Illinois 48D Clay.....	64,000
Kentucky 34K Barren.....	312,000
Mississippi 23R Copiah.....	250,000
North Dakota 25A Morton.....	210,000
Texas 89E Houston.....	50,000
Wyoming 9G Uinta.....	115,000

[SEAL] CLAUDE R. WICKARD,
Administrator.

[F. R. Doc. 46-4808; Filed, Mar. 22, 1946;
10:53 a. m.]

[Administrative Order 1019]

ALLOCATION OF FUNDS FOR LOANS

MARCH 12, 1946.

I hereby amend: (a) Administrative Order No. 996, dated December 14, 1945, by reducing the allocation of \$125,000 therein made for "Kansas 8L Allen" by \$25,000 so that the reduced allocation shall be \$100,000.

[SEAL] CLAUDE R. WICKARD,
Administrator.

[F. R. Doc. 46-4809; Filed, Mar. 22, 1946;
10:55 a. m.]

CIVIL AERONAUTICS BOARD.

[Docket No. 2142 et al.]

TRANSCONTINENTAL & WESTERN AIR, INC.

NOTICE OF HEARING

In the matter of the application of Transcontinental & Western Air, Inc., et al., for amendments of certificates of public convenience and necessity to consolidate routes, under section 401 (h) of the Civil Aeronautics Act of 1938, as amended.

Notice is hereby given, pursuant to the Civil Aeronautics Act of 1938, as amended, particularly sections 401, 408, and 1001 of said act, that hearing in the above-entitled proceeding is assigned to be held on April 8, 1946, at 10:00 a. m. (eastern standard time) in Conference Room A, Departmental Auditorium, Constitution Avenue between Twelfth and Fourteenth Streets NW., before Examiner Herbert K. Bryan.

Dated at Washington, D. C., March 21, 1946.

By the Civil Aeronautics Board.

FRED A. TOOMBS,
Secretary.

[F. R. Doc. 46-4805; Filed, Mar. 22, 1946;
10:24 a. m.]

FEDERAL COMMUNICATIONS COMMISSION.

[Docket No. 2639]

ALL AMERICA CABLES AND RADIO, INC., ET AL.
ORDER DIRECTING THAT HEARING BE HELD AND SPECIFYING DATE

In the matter of Telegraph Division Order No. 12. The justness and reasonableness of the ratio between the charges for ordinary and urgent messages (except press urgent messages) as prescribed in the tariffs of respondent carriers; and the existence of discriminations, prejudices, or disadvantages resulting from such ratio. Docket No. 2639.

At a session of the Federal Communications Commission held at its offices in Washington, D. C. on the 13th day of March 1946;

The Commission, having under consideration its order of May 27, 1941, herein (8 F. C. C. 515); and having also under consideration a petition filed herein on January 18, 1946 by All America Cables and Radio, Inc., The Commercial Cable Company, Commercial Pacific Cable Company and Mackay Radio and Telegraph Company, requesting authority to handle urgent telegraph messages of foreign origin and destination in transit through the United States at double the charge for ordinary telegraph messages handled between the same two points via the same route;

It is ordered, That a hearing be, and the same is hereby directed to be held at the offices of the Commission in Washington, D. C., beginning at 10:00 a. m. on the 29th day of March, 1946, at which both evidence and argument shall be received with respect to the matters presented by the above petition;

It is further ordered, That the proceedings herein shall be conducted by the Commission's Telegraph Committee, composed of Commissioners Wakefield, Walker and Durr, or any of them;

It is further ordered, That a copy of this order shall be served upon all telegraph carriers subject to the Communications Act of 1934, as amended, and upon the International Communications Committee.

By the Commission.

[SEAL] T. J. SLOWIE,
Secretary.

[F. R. Doc. 46-4815; Filed, Mar. 22, 1946;
11:00 a. m.]

[Docket No. 7292]

NEW LAUREL RADIO STATION, INC.
(WAML)

ORDER DESIGNATING APPLICATION FOR CONSOLIDATED HEARING ON STATED ISSUES

In re application of New Laurel Radio Station, Inc. (WAML) Laurel, Mississippi, for construction permit; Docket No. 7292; File No. B3-P-4369.

At a meeting of the Federal Communications Commission, held at its offices in Washington, D. C., on the 1st day of February 1946;

The Commission having under consideration the application of New Laurel

Radio Station, Inc. (WAML), for a construction permit to change frequency from 1340 to 1560 kc, increase power from 250 watts to 1 kw, install a new transmitter and a new antenna and ground system, and change the present transmitter location;

It is ordered, That the application be, and it is hereby, designated for hearing on the following issues:

1. To determine the technical, financial and other qualifications of the applicant corporation, its officers, directors and stockholders, to construct and operate Station WAML as proposed.

2. To determine the areas and populations which may be expected to gain or lose primary service from the operation of Station WAML, as proposed, and the character of other broadcast services available to those areas and populations.

3. To determine the type of program service proposed to be rendered and whether it would meet the requirements of the populations and areas proposed to be served.

4. To determine whether the operation of Station WAML as proposed would involve objectionable interference with the operations of Interstate Broadcasting Co., Inc. (WQXR), New York, N. Y., or any other existing broadcast stations and, if so, the nature and extent thereof, the areas and populations affected thereby, and the availability of other broadcast services to such areas and populations.

5. To determine whether the operation of Station WAML as proposed would involve objectionable interference with the operation of Station CMHD, Calbarien, Cuba, and, if so, the nature and extent thereof.

6. To determine whether the operation of Station WAML as proposed would involve objectionable interference with the proposed services of Times-Picayune Publishing Co., New Orleans, Louisiana, and Mid-State Broadcasting Co., Peoria, Illinois, or any other pending applications for broadcast facilities and, if so, the nature and extent thereof, the areas and populations affected thereby, and the availability of other broadcast services to such areas and populations.

7. To determine whether the installation and operation of Station WAML as proposed would be in compliance with the Commission's rules and Standards of Good Engineering Practice Concerning Standard Broadcast Stations.

8. To determine whether the operation of Station WAML as proposed would be in conflict with the provisions of the North American Regional Broadcasting Agreement.

It is further ordered, That Interstate Broadcasting Co., Inc. (WQXR), New York, N. Y., be, and it is hereby, made a party to this proceeding.

By the Commission.

[SEAL]

T. J. SLOWIE,
Secretary.

[F. R. Doc. 46-4814; Filed, Mar. 22, 1946;
11:00 a. m.]

No. 58—5

[Docket No. 7373]

THOMAS G. HARRIS ET AL.

NOTICE OF HEARING

In re application of Thomas G. Harris, Individually and as Trustee for Coleman Gay, James P. Alexander, E. G. Kingsberry, Rex D. Kitchens, W. T. Saunders, Spencer J. Scott and Oswald G. Wolf; date filed, November 20, 1945, for Construction permit; class of service, standard broadcast; class of station, standard broadcast; location, Austin, Texas; operating assignment specified: frequency, 1450 kc; power, 250w night, 250w day; hours of operation, unlimited time; docket No. 7373, File No. B3-P-4355.

You are hereby notified that the Commission has examined the application in the above-entitled case and has designated the matter for hearing in consolidation with the applications of Express Publishing Company (File No. B3-P-4471; Docket No. 7391) and Charles W. Balthrope (File No. B3-P-4375; Docket No. 7374) on the following issues:

1. To determine the legal, technical, financial and other qualifications of the applicant, and of its members to construct and operate the proposed station.

2. To determine the areas and populations which may be expected to receive primary service from the operation of the proposed station, and the character of other broadcast services available to those areas and populations.

3. To determine the type of program service proposed to be rendered and whether it would meet the requirements of the populations and areas proposed to be served.

4. To determine whether the operation of the proposed station would involve objectionable interference with existing broadcast stations, and if so, the nature and extent thereof, the areas and populations affected thereby and the availability of other broadcast services to such areas and populations.

5. To determine whether the operation of the proposed station would involve objectionable interference with the services proposed in any pending applications for broadcast facilities, and if so, the nature and extent thereof, the areas and populations affected thereby, and the availability of other broadcast services to such areas and populations.

6. To determine whether the installation and operation of the proposed station would be in compliance with the Commission's rules and Standards of Good Engineering Practice concerning standard broadcast stations.

7. To determine on a comparative basis which, if any, of the applications in this consolidated proceeding should be granted.

The applicant is hereby given the opportunity to obtain a hearing on such issues by filing a written appearance in accordance with the provisions of § 1.384 of the Commission's rules of practice and procedure. Persons other than the applicant herein and the applicants already made a party by consolidation, who desire to be heard must file a petition to intervene in accordance with the provisions of §§ 1.102, 1.141 and 1.142 of the Commission's rules of practice and procedure.

The applicant's address is as follows:
Thomas G. Harris, et al., 3750 Thirty-ninth Street NW., Washington, D. C.

Dated at Washington, D. C., March 20, 1946.

[SEAL]

FEDERAL COMMUNICATIONS
COMMISSION.
T. J. SLOWIE,
Secretary.

[F. R. Doc. 46-4816; Filed, Mar. 22, 1946;
11:01 a. m.]

[Docket No. 7374]

CHARLES W. BALTHROPE

NOTICE OF HEARING

In re: application of Charles W. Balthrope (new), date filed, November 13, 1945, for construction permit; class of service, standard broadcast; class of station, standard broadcast; location, San Antonio, Texas; operating assignment specified: Frequency, 1450 kc.; power, 250 w night, 250 w day; hours of operation, unlimited time. Docket No. 7374; File No. B3-P-4375.

You are hereby notified that the Commission has examined the application in the above-entitled case and has designated the matter for hearing in consolidation with the applications of Express Publishing Company (File No. B3-P-4471; Docket No. 7391) and Thomas G. Harris, individually and as Trustee for Coleman Gay, James P. Alexander, E. G. Kingsbury, Rex D. Kitchens, W. T. Saunders, Spencer J. Scott, and Oswald G. Wolf (File No. B3-P-4355; Docket No. 7373), on the following issues:

1. To determine the legal, technical, financial and other qualifications of the applicant to construct and operate the proposed station.

2. To determine the areas and populations which may be expected to receive primary service from the operation of the proposed station, and the character of the other broadcast services available to those areas and populations.

3. To determine the type of program service proposed to be rendered and whether it would meet the requirements of the populations and areas proposed to be served.

4. To determine whether the operation of the proposed station would involve objectionable interference with existing broadcast stations, and if so, the nature and extent thereof, the areas and populations affected thereby and the availability of other broadcast services to such areas and populations.

5. To determine whether the operation of the proposed station would involve objectionable interference with the services proposed in any pending applications for broadcast facilities, and if so, the nature and extent thereof, the areas and populations affected thereby, and the availability of other broadcast services to such areas and populations.

6. To determine whether the installation and operation of the proposed station would be in compliance with the Commission's rules and Standards of Good Engineering Practice concerning broadcast stations.

7. To determine on a comparative basis which, if any, of the applications

in this consolidated proceeding should be granted.

The applicant is hereby given the opportunity to obtain a hearing on such issues by filing a written appearance in accordance with the provisions of § 1.384 of the Commission's rules of practice and procedure. Persons other than the applicant herein and the applicants already made a party by consolidation, who desire to be heard must file a petition to intervene in accordance with the provisions of §§ 1.102, 1.141 and 1.142 of the Commission's rules of practice and procedure.

The applicant's address is as follows: Charles W. Balthrope, Route 3, Box 384, San Antonio, Texas.

Dated at Washington, D. C., March 20, 1946.

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

[F. R. Doc. 46-4817; Filed, Mar. 22, 1946;
11:01 a. m.]

[Docket No. 7384]

HENRY F. FETT

NOTICE OF HEARING

In re application of Henry F. Fett (New), date filed January 21, 1946; for construction permit; class of service, standard broadcast; class of station, standard broadcast; location, Dearborn, Michigan; operating assignment specified: frequency, 1540 kc; power, 1 kw day; hours of operation, daytime only; Docket No. 7384; File No. B2-P-4441.

You are hereby notified that the Commission has examined the application in the above-entitled case and has designated the matter for hearing in consolidation with the application of Frederick A. Knorr, Harvey R. Hansen, and William H. McCoy, d/b as Suburban Broadcasters, a Co-partnership (File No. B2-P-4232; Docket No. 7385), on the following issues:

1. To determine the legal, technical, financial and other qualifications of the applicant to construct and operate the proposed station.

2. To determine the areas and populations which may be expected to receive primary service from the operation of the proposed station, and the character of other broadcast services available to those areas and populations.

3. To determine the type of program service proposed to be rendered and whether it would meet the requirements of the populations and areas proposed to be served.

4. To determine whether the operation of the proposed station would involve objectionable interference with existing broadcast stations, and if so, the nature and extent thereof, the areas and populations affected thereby and the availability of other broadcast services to such areas and populations.

5. To determine whether the operation of the proposed station would involve objectionable interference with the services proposed in any pending applications for broadcast facilities, and if so, the nature and extent thereof, the

areas and populations affected thereby, and the availability of other broadcast services to such areas and populations.

6. To determine whether the installation and operation of the proposed station would be in compliance with the Commission's rules and Standards of Good Engineering Practice concerning standard broadcast stations.

7. To determine on a comparative basis which, if either, of the applications in this consolidated proceeding should be granted.

The applicant is hereby given the opportunity to obtain a hearing on such issues by filing a written appearance in accordance with the provisions of § 1.384 of the Commission's rules of Practice and Procedure. Persons other than the applicant herein and the applicants already made a party by consolidation, who desire to be heard must file a petition to intervene in accordance with the provisions of §§ 1.102, 1.141 and 1.142 of the Commission's rules of practice and procedure.

The applicant's address is as follows: Henry F. Fett, 1121 Penobscot Building, Detroit, Michigan.

Dated at Washington, D. C. March 20, 1946.

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

[F. R. Doc. 46-4818; Filed, Mar. 22, 1946;
11:01 a. m.]

[Docket No. 7385]

SUBURBAN BROADCASTERS

NOTICE OF HEARING

In re application of Frederick A. Knorr, Harvey R. Hansen, and William H. McCoy, d/b as Suburban Broadcasters, a Copartnership (New); date filed, October 5, 1945, for construction permit; class of service, standard broadcast; class of station, standard broadcast; location, Dearborn, Michigan; operating assignment specified: frequency, 1540 kc.; power, 1 kw day; hours of operation, daytime; Docket No. 7385; File No. B2-P-4232.

You are hereby notified that the Commission has examined the application in the above-entitled case and has designated the matter for hearing in consolidation with the application of Henry F. Fett (File No. B2-P-4441; Docket No. 7384), on the following issues:

1. To determine the legal, technical, financial and other qualifications of the applicant and its members to construct and operate the proposed station.

2. To determine the areas and populations which may be expected to receive primary service from the operation of the proposed station, and the character of other broadcast services available to those areas and populations.

3. To determine the type of program service proposed to be rendered and whether it would meet the requirements of the populations and areas proposed to be served.

4. To determine whether the operation of the proposed station would involve objectionable interference with existing

broadcast stations, and if so, the nature and extent thereof, the areas and populations affected thereby and the availability of other broadcast services to such areas and populations.

5. To determine whether the operation of the proposed station would involve objectionable interference with the services proposed in any pending applications for broadcast facilities, and if so, the nature and extent thereof, the areas and populations affected thereby, and the availability of other broadcast services to such areas and populations.

6. To determine whether the installation and operation of the proposed station would be in compliance with the Commission's rules and Standards of Good Engineering Practice concerning standard broadcast stations.

7. To determine on a comparative basis which, if any, of the applications in this consolidated proceeding should be granted.

The applicant is hereby given the opportunity to obtain a hearing on such issues by filing a written appearance in accordance with the provisions of § 1.384 of the Commission's rules of practice and procedure. Persons other than the applicant herein and the applicants already made a party by consolidation, who desire to be heard must file a petition to intervene in accordance with the provisions of §§ 1.102, 1.141 and 1.142 of the Commission's rules of practice and procedure.

The applicant's address is as follows: Frederick A. Knorr, 2632 Glenwood Drive, Royal Oak, Michigan.

Dated at Washington, D. C., March 20, 1946.

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

[F. R. Doc. 46-4819; Filed, Mar. 22, 1946;
11:01 a. m.]

[Docket No. 7444]

KMTR RADIO CORP. (KMTR)

ORDER DESIGNATING APPLICATION FOR CONSOLIDATED HEARING ON STATED ISSUES

In re: application of KMTR Radio Corporation (KMTR), Los Angeles, California, for construction permit; Docket No. 7444; File No. B5-P-4583.

At a session of the Federal Communications Commission held at its offices in Washington, D. C., on the 13th day of March 1946;

The Commission having under consideration the application of KMTR Radio Corporation (KMTR) (File No. B5-P-4583) for a construction permit to increase power from 1 kw to 5 kw-D and 1 kw-N, unlimited time, on its present frequency of 570 kc at Los Angeles, California, together with a petition requesting that the said application be designated for hearing in the consolidated proceeding heretofore scheduled on the applications of (1) San Bernardino Broadcasting Company, Inc. (File No. B5-P-3908; Docket No. 6811), San Bernardino, California; (2) J. C. Lee and E. W. Lee (Lee Bros. Broadcasting Company) (KFXM) (File No. B5-P-4093; Docket No. 6812), San Bernardino, California; (3) New Mexico Broadcasting

Company (KGGM) (File No. B5-P-2918; Docket No. 6142), Albuquerque, New Mexico; (4) Nevada Radio and Television Company (File No. B5-P-3832; Docket No. 6813), Reno, Nevada; (5) The Star Broadcasting Company, Inc. (File No. B5-P-4094; Docket No. 6814), Pueblo, Colorado, and (6) Southern Utah Broadcasting Company (KSUB) (File No. B5-P-3854; Docket No. 6759), Cedar City, Utah, all requesting use of the frequency 590 kc at their respective locations;

It is ordered, That the above petition be granted; and

It is further ordered, That the application of KMTR Radio Corporation (KMTR) be, and it is hereby, designated for hearing in a consolidated proceeding with the above applications upon the following issues:

1. To determine the technical, financial, and other qualifications of the applicant to construct and operate Station KMTR as proposed.
2. To determine the areas and populations which would gain or lose primary service through the operation of Station KMTR as proposed and what other broadcast services are available to those areas and populations.
3. To determine the type and character of program service proposed to be rendered and whether it would meet the requirements of the areas and populations proposed to be served.
4. To determine whether the operation of Station KMTR as proposed would involve objectionable interference with any existing or proposed broadcast service, and, if so, the nature and extent thereof, the areas and populations affected thereby, and the availability of other broadcast service to such areas and populations.
5. To determine whether the installation and operation of Station KMTR as proposed would be in compliance with the Commission's Rules and Standards of Good Engineering Practice concerning standard broadcast stations.
6. To determine upon a comparative basis which, if any, of the applications in this consolidated proceeding should be granted.

It is further ordered, That the bills of particulars heretofore issued in these proceedings be, and they are hereby, amended to include the application of KMTR Radio Corporation (KMTR) (File No. B5-P-4583; Docket No. 7444).

By the Commission.

[SEAL] T. J. SLOWIE,
Secretary.

[F. R. Doc. 46-4813; Filed, Mar. 22, 1946; 11:00 a. m.]

FEDERAL POWER COMMISSION.

[Docket No. IT-5979]

MONTANA-DAKOTA UTILITIES CO.

NOTICE OF APPLICATION

MARCH 20, 1946.

Notice is hereby given that on March 18, 1946, an application was filed with the Federal Power Commission, pursuant to section 204 of the Federal Power Act, by Montana-Dakota Utilities Co., a corporation organized under the laws of the

State of Delaware and carrying on electric and gas utilities business in the States of Montana, North Dakota and South Dakota, and a gas utility business in the State of Wyoming, with its principal business office at Minneapolis, Minnesota, seeking an order authorizing the issuance of 25,000 shares of common stock of the par value of \$5 per share; all as more fully appears in the application on file with the Commission.

Any person desiring to be heard or to make any protest with reference to said application should on or before the 6th day of April, 1946, file with the Federal Power Commission, Washington 25, D. C., a petition or protest in accordance with the Commission's rules of practice and regulations.

[SEAL] LEON M. FUQUAY,
Secretary.

[F. R. Doc. 46-4801; Filed, Mar. 22, 1946; 9:41 a. m.]

[Docket No. G-698]

CINCINNATI GAS TRANSPORTATION CO.

ORDER FIXING DATE FOR HEARING

MARCH 14, 1946.

Upon consideration of the application filed January 30, 1946, by Cincinnati Gas Transportation Company (applicant), a corporation organized under the laws of the State of West Virginia and authorized to do business in the State of Kentucky, with its principal place of business at Charleston, West Virginia, for a certificate of public convenience and necessity, pursuant to section 7 of the Natural Gas Act, as amended, for authority to construct and operate approximately 70 miles of 14-inch natural-gas pipeline extending from a point on applicant's existing 20-inch pipeline near Foster, Bracken County, Kentucky, to a proposed interconnection with the 24-inch pipeline of Tennessee Gas and Transmission Company near Means, Menifee County, Kentucky, and to transport and sell natural gas in interstate commerce thereby, subject to the jurisdiction of the Commission;

The Commission orders that:

(A) A public hearing be held commencing on the 6th day of May, 1946, at 10:00 a. m. in the hearing room of the Federal Power Commission, 1800 Pennsylvania Avenue, NW., Washington, D. C., concerning the matters involved and the issues presented in the above-entitled proceeding;

(B) Interested state commissions may participate as provided in section 67.4 of the provisional rules of practice and regulations under the Natural Gas Act.

By the Commission.

[SEAL] LEON M. FUQUAY,
Secretary.

[F. R. Doc. 46-4803; Filed, Mar. 22, 1946; 9:41 a. m.]

[Docket No. G-610]

TENNESSEE GAS AND TRANSMISSION CO.

NOTICE OF AMENDMENT TO APPLICATION

MARCH 20, 1946.

Notice is hereby given that Tennessee Gas and Transmission Company (hereinafter referred to as the "Applicant" or

"Tennessee Company"), a Tennessee corporation with its principal place of business at Houston, Texas, filed on March 14, 1946, an amendment to its application, filed November 5, 1946, for a certificate of public convenience and necessity pursuant to section 7 of the Natural Gas Act, as amended, for authorization to operate its existing facilities for the delivery of natural gas to the Taylor-Green Gas Company of its natural-gas requirements.

In its application of November 5, 1945, the Tennessee Company requested a certificate of public convenience and necessity to authorize its operation of facilities and sale of up to 1000 Mcf of natural gas per day to Taylor-Green Gas Company during the period of October 1, 1945, to March 31, 1946, to obviate, according to the application, a serious gas shortage developing on the system of the Taylor-Green Gas Company, which company serves, as stated, straight natural gas in the communities of Campbellsville and Greensburg, Kentucky, with a total population of approximately 3,600.

Applicant stated, in its application of November 5, 1945, that it is able to deliver the above quantities of natural gas without in any way interfering with or impairing its ability to serve its other existing customers, namely, Hope Natural Gas Company, United Fuel Gas Company, Louisville Gas and Electric Company, with the quantities of natural gas covered by its agreements with those companies.

The Tennessee Company, in its amendment of March 14, 1946, says it appears that Taylor-Green Gas Company's need for an additional supply of natural gas to alleviate the gas shortage on its system will exist in the future as well as during the current winter, and therefore asks leave to amend its application of November 5, 1945, to request the issuance of a permanent certificate of public convenience and necessity authorizing the operation of facilities for the sale of natural gas to Taylor-Green Gas Company in the amount of its daily requirements from and after March 31, 1946.

Any interested State commission is requested to notify the Federal Power Commission whether it considers the application, as amended, one which should be considered under the cooperative provisions of part 67 of the provisional rules of practice and regulations under the Natural Gas Act, and if so, to advise the Federal Power Commission as to the nature of its interest in the matter and whether it desires a conference, the creation of a board, or a joint or concurrent hearing, together with the reasons for such request.

Any person desiring to be heard or to make any protest with reference to the application, as amended, of the Tennessee Company, should, on or before the 5th day of April, 1946, file with the Federal Power Commission, Washington 25, D. C., a petition or protest in accordance with the Commission's provisional rules of practice and regulations under the Natural Gas Act.

[SEAL] LEON M. FUQUAY,
Secretary.

[F. R. Doc. 46-4802; Filed, Mar. 22, 1946; 9:41 a. m.]

OFFICE OF ALIEN PROPERTY CUSTODIAN.

[Vesting Order CE 163]

COSTS AND EXPENSES INCURRED IN CERTAIN ACTIONS OR PROCEEDINGS IN CERTAIN WISCONSIN, MISSOURI, INDIANA, NEBRASKA, SOUTH DAKOTA AND NORTH DAKOTA COURTS

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:

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

Having determined that it was in the interest of the United States to take measures in connection with representing each of said persons in the court or ad-

ministrative action or proceeding identified in Column 3 of said Exhibit A, and having taken such measures;

Finding that as a result of such action or proceeding each of said persons obtained or was determined to have an interest in property, which interest is particularly described in Column 4 of said Exhibit A;

Finding that such property is in the possession, custody or control of the person described in Column 5 of said Exhibit A; and

Finding that the Alien Property Custodian has incurred, in each of such court or administrative actions or proceedings, costs and expenses in the amount stated in Column 6 of said Exhibit A,

hereby vests in the Alien Property Custodian, to be used or otherwise dealt with in the interest, and for the benefit, of the United States, from the property in the possession, custody, or control of the persons described in said Column 5 of said Exhibit A, the sums stated in said Column 6 of said Exhibit A, such sums being the amounts of such property equal

to the costs and expenses incurred by the Alien Property Custodian in such actions or proceedings.

This order shall not be deemed to limit the powers of the Alien Property Custodian to return such property if and when it should be determined that such return should be made.

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 Executive Order No. 9095, as amended.

Executed at Washington, D. C., on March 6, 1946.

[SEAL]

JAMES E. MARKHAM,
Alien Property Custodian.

EXHIBIT A

Column 1 Name	Column 2 Country or territory	Column 3 Action or proceeding	Column 4 Interest	Column 5 Depository	Column 6 Sum vested
		<i>Item 1</i>			
Alvina Christensen.....	Denmark.....	Estate of Beek Sorensen, County Court of Kenosha County, Kenosha, Wis.	\$63.87	Nicholas J. Werner, administrator of estate of Beek Sorensen, deceased, 4714 7th St., Kenosha, Wis.	\$15.00
		<i>Item 2</i>			
Anna Thygesen.....	Denmark.....	Saue.....	63.87	Same.....	15.00
		<i>Item 3</i>			
Thora Beck.....	Denmark.....	Same.....	63.87	Same.....	15.00
		<i>Item 4</i>			
Martha Johansen.....	Denmark.....	Same.....	63.87	Same.....	15.00
		<i>Item 5</i>			
Peter Sorensen.....	Denmark.....	Same.....	63.88	Same.....	15.00
		<i>Item 6</i>			
Anthony Randazzo.....	Italy.....	Estate of Jack Orlando, deceased, in the Probate Court of the City of St. Louis, Mo., No. 95244.	245.19	Joseph Orlando, administrator, 5246 Ridge Ave., St. Louis, Mo.	12.00
		<i>Item 7</i>			
Matteo Randazzo.....	Italy.....	Same.....	245.19	Same.....	12.00
		<i>Item 8</i>			
Maria Lo Dato.....	Italy.....	Same.....	245.18	Same.....	12.00
		<i>Item 9</i>			
Pino Randazzo.....	Italy.....	Same.....	245.19	Same.....	12.00
		<i>Item 10</i>			
Gina Merconl.....	Italy.....	Same.....	245.19	Same.....	12.00
		<i>Item 11</i>			
Isidoro Orlando.....	Italy.....	Same.....	1,471.14	Same.....	60.00
		<i>Item 12</i>			
Filippa Orlando.....	Italy.....	Same.....	253.16	Same.....	12.00
		<i>Item 13</i>			
Louise Cusumano.....	Italy.....	Same.....	253.16	Same.....	12.00
		<i>Item 14</i>			
Patrina Cusumano.....	Italy.....	Same.....	253.17	Same.....	12.00
		<i>Item 15</i>			
Jack Orlando.....	Italy.....	Same.....	253.17	Same.....	12.00
		<i>Item 16</i>			
Fam Orlando.....	Italy.....	Same.....	253.17	Same.....	12.00
		<i>Item 17</i>			
Francisco Randazzo.....	Italy.....	Same.....	245.18	Same.....	12.00
		<i>Item 18</i>			
Marie Markogeorgakis, a/k/a Maria Spyrou Mavromiti.	Island of Crete, Greece.	Estate of Peter A. Markos, deceased, Knox Circuit Court, Bicknell, Ind., #5244.	4,450.00	La Salle National Bank, 135 S. LaSalle St. Chicago, Ill. In name of G. Christopoulos, Acting Consul General of Greece at Chicago, Ill., or his successor, in trust for Maria Markogeorgakis and Aggeliki Markogeorgakis.	22.00
		<i>Item 19</i>			
Aggeliki Markogeorgakis, a/k/a Georgia Polychroniou Anagnostaki.	Island of Crete, Greece.	Same.....	4,450.00	Same.....	22.00

EXHIBIT A—Continued

Column 1 Name	Column 2 Country or territory	Column 3 Action or proceeding	Column 4 Interest	Column 5 Depository	Column 6 Sum vested
Vaslie Elloff.....	Greece.....	<i>Item 20</i> Estate of Christ Elloff, deceased, Probate Court, City of St. Louis, Mo. No. 97307.	\$740.00	Manufacturers Bank & Trust Co. of St. Louis, St. Louis, Mo., executor of estate of Christ Elloff, deceased.	\$51.00
Pavel Elloff.....	Greece.....	<i>Item 21</i> Same.....	740.00	Same.....	51.00
Pannos Kalogeropoulos.....	Greece.....	<i>Item 22</i> Estate of William Callos, deceased, County Court of Lancaster County, Nebraska, Estate No. 13271.	551.14	John Callos, administrator of estate of William Callos, deceased, 445 S. Halsted St., Chicago, Ill.	19.00
Katina Kalogeropoulos Peristeropoulos.....	Greece.....	<i>Item 23</i> Same.....	551.14	Same.....	19.00
Sofia Kalogeropoulos.....	Greece.....	<i>Item 24</i> Same.....	137.79	Same.....	5.00
Maro Kalogeropoulos.....	Greece.....	<i>Item 25</i> Same.....	137.79	Same.....	5.00
Georgia Kalogeropoulos.....	Greece.....	<i>Item 26</i> Same.....	137.79	Same.....	5.00
Aristia Kalogeropoulos.....	Greece.....	<i>Item 27</i> Same.....	137.79	Same.....	5.00
Rognald L. Sale.....	Norway.....	<i>Item 28</i> Estate of Nils Larson Sale, deceased, County Court of Brown County, State of S. Dak.	1,665.34	Olaf E. Hundstad, County Treasurer of Brown County, Aberdeen, S. Dak.	64.00
Johanna VanSpall, Margaretha De Ruiter, Elizabeth Van der Weyden, William L. VanVoorst, Victoria Groenendyk, Geertruida Beth, and Daniel Hans Wijma.....	Holland.....	<i>Item 29</i> Estate of Dirk Latenstein VanVoorst, deceased, County Court, Oliver County, N. Dak. File No. 338, 3, 16	1,750.00	The County Treasurer of Oliver County, Center, N. Dak.	69.00
Slavko G. Mihailovich.....	Yugoslavia.....	<i>Item 30</i> Estate of Gabriel Dimich, deceased, Probate Court of the City of St. Louis, Mo. File No. 95, 798.	6,095.70	Manufacturers Bank & Trust Company, St. Louis, Mo. Account No. 348-A.	98.00
Krsta G. Mihailovich.....	Yugoslavia.....	<i>Item 31</i> Same.....	6,095.70	Manufacturers Bank & Trust Company, St. Louis, Mo. Account No. 348-B.	98.00
Blagoje D. Mihailovich.....	Yugoslavia.....	<i>Item 32</i> Same.....	1,496.49	Manufacturers Bank & Trust Company, St. Louis, Mo. Account No. 348-C.	24.00
Sanka N. Milovanovich.....	Yugoslavia.....	<i>Item 33</i> Same.....	1,496.50	Manufacturers Bank & Trust Company, St. Louis, Mo. Account No. 348-D.	24.00

[F. R. Doc. 46-4744; Filed, Mar. 21, 1946; 11:08 a. m.]

[Vesting Order 5292]

WESTERN STATES IMPORTING CO., INC.

In re: Western States Importing Co., Inc.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding:

1. That of the issued and outstanding capital stock of the Western States Importing Co., Inc., a corporation organized and doing business under the laws of the State of California and a business enterprise within the United States, consisting of 530 shares of \$100 par value capital stock, 496 shares (93.6%) are owned by and registered in the names of the persons listed below in the amount appearing opposite each name and are evidence of control of said business enterprise:

Name:	Number of shares
K. (Kokichi) Banye.....	446
F. (Fusao) Hayashi.....	50
Total	496

2. That Tozaiyo Trading Co., Ltd., has a claim against Western States Import-

ing Co., Inc., which is represented on the books and records of Western States Importing Co., Inc., as a loan payable in the amount of \$25,850 as of May 11, 1945, subject to any accruals or deductions thereafter, and which represents an interest in Western States Importing Co., Inc.;

3. That K. (Kokichi) Banye, and F. (Fusao) Hayashi whose last known addresses are Japan, are nationals of a designated enemy country (Japan);

4. That Tozaiyo Trading Co., Ltd., a corporation organized under the laws of Japan, is a national of a designated enemy country (Japan);

and determining:

5. That Western States Importing Co., Inc., is controlled by K. (Kokichi) Banye and F. (Fusao) Hayashi, or is acting for or on behalf of a designated enemy country (Japan) or persons within such country, and is a national of a designated enemy country (Japan);

6. That to the extent that 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 (Japan);

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

hereby vests in the Alien Property Custodian 496 shares of the capital stock of Western States Importing Co., Inc., more fully described in subparagraph 1 hereof, and the interest of Tozaiyo Trading Co., Ltd., more fully described in subparagraph 2 hereof, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall this order be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any

claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC-1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national", "designated enemy country" and "business enterprise within the United States" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on October 23, 1945.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

[F. R. Doc. 46-4738; Filed, Mar. 21, 1946; 11:08 a. m.]

[Vesting Order CE 164]

COSTS AND EXPENSES INCURRED IN CERTAIN ACTIONS OR PROCEEDINGS IN CERTAIN NEW YORK COURTS.

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:

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

Having determined that it was in the interest of the United States to take measures in connection with representing each of said persons in the court or administrative action or proceeding identified in Column 3 of said Exhibit A, and having taken such measures;

Finding that the Alien Property Custodian has incurred, in each of such court or administrative actions or proceedings, costs and expenses in the amount stated in Column 4 of said Exhibit A,

hereby vests in the Alien Property Custodian, to be used or otherwise dealt with in the interest, and for the benefit, of the United States, from the property which each of the persons named in said Column 1 of said Exhibit A obtains or is determined to have as a result of the action or proceeding described in said

Column 3 of said Exhibit A, the sums stated in said Column 4 of said Exhibit A, such sums being the amounts of such property equal to the costs and expenses incurred by the Alien Property Custodian in such actions or proceedings.

This order shall not be deemed to limit the powers of the Alien Property Custodian to return such property if and when it should be determined that such return should be made.

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 Executive Order No. 9095, as amended.

Executed at Washington, D. C., on March 6, 1946.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

EXHIBIT A

Column 1 Name	Column 2 Country or territory	Column 3 Action or proceeding	Column 4 Sum vested
Adelmo Alberini.....	Italy.....	<i>Item 1</i> Estate of Vincenzo Uguzoli, also known as Vincenzo J. Uguzoli, deceased, Surrogate's Court, Putnam County, N. Y.	\$37.00
Lucie Le Lous.....	France.....	<i>Item 2</i> Estate of Peter Schildhorn, deceased, Surrogate's Court, Queens County, N. Y., Docket No. 2793-1943.	29.00
Aaron Harkavy.....	Russia.....	<i>Item 3</i> Estate of Hyman Harkavy, deceased, Surrogate's Court, New York County, N. Y., Docket No. 2367-1928.	14.00
Minnie Cheifetz.....	Russia.....	<i>Item 4</i> Same.....	27.00
Maryasia Rabinowitz.....	Poland.....	<i>Item 5</i> Same.....	14.00
Gitel Eqslein.....	Poland.....	<i>Item 6</i> Same.....	9.00
George A. Lambropoulos.....	Greece.....	<i>Item 7</i> Estate of Dennis Lambros, deceased, Surrogate's Court, New York County, N. Y., Index No. A-2506/1944.	45.00
Marie Louise Loubet.....	France.....	<i>Item 8</i> Estate of Marie Hunt Young, deceased, Surrogate's Court, New York County, N. Y., Index No. P-1477/1944.	34.00

[F. R. Doc. 46-4745; Filed, Mar. 21, 1946; 11:08 a. m.]

[Vesting Order 5961]

HENRY ALBRECHT

In re: Estate of Henry Albrecht, deceased; File No. D-28-9758; E. T. sec. 13685.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding;

That the property described as follows: All right, title, interest and claim of any kind or character whatsoever of Nettchen Iske in and to the Estate of Henry Albrecht, deceased,

is property payable or deliverable to, or claimed by, a national of a designated enemy country, Germany, namely,

National and Last Known Address
Nettchen Iske, Germany.

That such property is in the process of administration by Selma Schwarzenback and John Albrecht, as Co-Executors, acting under the judicial supervision of the Bergen County Surrogate's Court, Hackensack, New Jersey;

And determining that to the extent that 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 required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an ap-

propriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC-1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on February 26, 1946.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

[F. R. Doc. 46-4739; Filed, Mar. 21, 1946; 11:08 a. m.]

[Vesting Order CE 165]

COSTS AND EXPENSES INCURRED IN CERTAIN ACTIONS OR PROCEEDINGS IN CERTAIN SUFFOLK COUNTY, MASS., COURTS

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:

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

Having determined that it was in the interest of the United States to take measures in connection with representing each of said persons in the court or administrative action or proceeding identified in Column 3 of said Exhibit A, and having taken such measures;

Finding that the Alien Property Custodian has incurred, in each of such court or administrative actions or proceedings, costs and expenses in the amount stated in Column 4 of said Exhibit A,

hereby vests in the Alien Property Custodian, to be used or otherwise dealt with in the interest, and for the benefit, of the United States, from the property which each of the persons named in said col-

umn 1 of said Exhibit A obtains or is determined to have as a result of the action or proceeding described in said Column 3 of said Exhibit A, the sums stated in said Column 4 of said Exhibit A, such sums being the amounts of such property equal to the costs and expenses incurred by the Alien Property Custodian in such actions or proceedings.

This order shall not be deemed to limit the powers of the Alien Property Custodian to return such property if and when it should be determined that such return should be made.

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 Executive Order No. 9095, as amended.

Executed at Washington, D. C., on March 6, 1946.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

EXHIBIT A

Column 1 Name	Column 2 Country or territory	Column 3 Action or proceeding	Column 4 Sum vested
		<i>Item 1</i>	
John Heitenger.....	Austria.....	Estate of Joseph Weigl, deceased; Suffolk County, Mass., Probate No. 306090.....	\$48.00
		<i>Item 2</i>	
Marja Caygan a/k/a Marja Cygan.....	Poland.....	Estate of John Caygan a/k/a John Cygan, deceased, Suffolk County, Mass., Court, No. 276350.	74.00
		<i>Item 3</i>	
Mary A. Pieroni.....	Italy.....	Estate of Joseph Pieroni a/k/a Giuseppe Pieroni, deceased, Suffolk County, Mass., Probate No. 316792.	32.00
		<i>Item 4</i>	
Leonella Gonnella.....	Italy.....	Same.....	11.00
		<i>Item 5</i>	
Giannina Antonietti.....	Italy.....	Same.....	21.00
		<i>Item 6</i>	
Joseph Geromin.....	Poland.....	Estate of Joseph Geromin, incompetent under guardianship, Suffolk County, Mass., Probate Court No. 182577.	637.00
		<i>Item 7</i>	
Countess Teresa Higginson Rucellai.....	Italy.....	Trust indenture dated June 17, 1921, Emily Higginson, Suffolk County, Probate No. 283953.....	102.00

[F. R. Doc. 46-4746; Filed, Mar. 21, 1946; 11:09 a. m.]

[Vesting Order CE 165]

COSTS AND EXPENSES INCURRED IN CERTAIN ACTIONS OR PROCEEDINGS IN CERTAIN NEW YORK COURTS

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:

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

Having determined that it was in the interest of the United States to take measures in connection with representing each of said persons in the court or administrative action or proceeding identified in Column 3 of said Exhibit A, and having taken such measures;

Finding that as a result of such action or proceeding each of said persons obtained or was determined to have an interest in property, which interest is particularly described in Column 4 of said Exhibit A;

Finding that such property is in the possession, custody or control of the person described in Column 5 of said Exhibit A; and

Finding that the Alien Property Custodian has incurred, in each of such court or administrative actions or proceedings, costs and expenses in the amount stated in Column 6 of said Exhibit A,

hereby vests in the Alien Property Custodian, to be used or otherwise dealt with in the interest, and for the benefit, of the United States, from the property in the possession, custody, or control of the persons described in said Column 5 of said Exhibit A, the sums stated in said Column 6 of said Exhibit A, such sums being the amounts of such property equal to the costs and expenses incurred by the Alien

Property Custodian in such actions or proceedings.

This order shall not be deemed to limit the powers of the Alien Property Custodian to return such property if and when it should be determined that such return should be made.

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 Executive Order No. 9095, as amended.

Executed at Washington, D. C., on March 6, 1946.

[SEAL]

JAMES E. MARKHAM,
Alien Property Custodian.

EXHIBIT A

Column 1 Name	Column 2 Country or territory	Column 3 Action or proceeding	Column 4 Interest	Column 5 Depository	Column 6 Sum vested
		<i>Item 1</i>			
Aleksandra Ysellowitz.....	Russia.....	Estate of Joseph Ysellowitz, also known as Yatskovitz, Motkevitz, Yatskowitz, and Osip Jatskewicz, deceased, Surrogate's Court, New York County, N. Y., File No. A2013-1942.	\$2,595.89	Treasurer of the City of New York, Municipal Bldg., New York, N. Y.	\$43.00
		<i>Item 2</i>			
Helen Ysellowitz.....	Russia.....	Same.....	2,295.90	Same.....	43.00
		<i>Item 3</i>			
Olga Ysellowitz.....	Russia.....	Same.....	2,295.90	Same.....	43.00
		<i>Item 4</i>			
Kateryna Petraszkiewicz.....	Poland.....	Estate of Dymtro Semenowicz, also known as Dmyter Semenowicz, Surrogate's Court, County of New York, N. Y., File No. A455-1943.	1,880.26	Same.....	80.00
		<i>Item 5</i>			
"John" Semenowicz.....	Poland.....	Same.....	1,880.26	Same.....	80.00
		<i>Item 6</i>			
Lozer Aekerman.....	Lithuania.....	Estate of Rose Wolper, deceased, Surrogate's Court, New York County, N. Y., Index No. P-771/1936.	308.58	Same.....	45.00
		<i>Item 7</i>			
Siegfried B. Segall.....	Belgium.....	Same.....	463.02	Same.....	65.00
		<i>Item 8</i>			
A. Mania Segall.....	France.....	Same.....	363.03	Same.....	52.00
		<i>Item 9</i>			
Pauline Siew.....	Lithuania.....	Same.....	393.57	Same.....	51.00
		<i>Item 10</i>			
Blume Ellberg Shutz.....	Latvia.....	Same.....	46.21	Same.....	6.00
		<i>Item 11</i>			
Helenlje Ypes.....	Holland.....	Estate of Albert L. Wiekert, Surrogate's Court, New York County, N. Y., File No. P2761-1940.	4,813.70	Same.....	41.00
		<i>Item 12</i>			
Jacques Foek.....	Holland.....	Same.....	4,813.70	Same.....	41.00
		<i>Item 13</i>			
Maria Vitellaro.....	Italy.....	Estate of Salvatore Vitellaro, deceased, Surrogate's Court, Queens County, N. Y., Index No. 865/1934.	145.57	Same.....	21.00
		<i>Item 14</i>			
Giovanna Vitellaro.....	Italy.....	Same.....	145.57	Same.....	21.00
		<i>Item 15</i>			
Michele Gallo.....	Italy.....	Same.....	36.39	Same.....	5.00
		<i>Item 16</i>			
Etefano Gallo.....	Italy.....	Same.....	36.39	Same.....	5.00
		<i>Item 17</i>			
Biago Gallo.....	Italy.....	Same.....	36.39	Same.....	5.00
		<i>Item 18</i>			
Rosalia Gallo.....	Italy.....	Same.....	36.39	Same.....	5.00
		<i>Item 19</i>			
Guisippina Gallo.....	Italy.....	Same.....	36.40	Same.....	5.00
		<i>Item 20</i>			
Grazia Gallo (Incompetent).....	Italy.....	Same.....	36.40	Same.....	5.00
		<i>Item 21</i>			
Maria Gallo.....	Italy.....	Same.....	36.40	Same.....	5.00
		<i>Item 22</i>			
Assunto Gallo.....	Italy.....	Same.....	36.40	Same.....	5.00
		<i>Item 23</i>			
Heirs and next of kin of Paul Vitellaro.....	Italy.....	Same.....	291.15	Same.....	42.00

[Vesting Order CE 167]

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

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:

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

Having determined that it was in the interest of the United States to take measures in connection with representing each of said persons in the court or administrative action or proceeding identi-

fied in Column 3 of said Exhibit A, and having taken such measures;

Finding that the Alien Property Custodian has incurred, in each of such court or administrative actions or proceedings, costs and expenses in the amount stated in Column 4 of said Exhibit A,

hereby vests in the Alien Property Custodian, to be used or otherwise dealt with in the interest, and for the benefit, of the United States, from the property which each of the persons named in said Column 1 of said Exhibit A obtains or is determined to have as a result of the action or proceeding described in said Column 3 of said Exhibit A the sums stated in said Column 4 of said Exhibit A, such sums being the amounts of such property equal to the costs and expenses incurred by the Alien Property Custodian in such actions or proceedings.

This order shall not be deemed to limit the powers of the Alien Property Custodian to return such property if and when it should be determined that such return should be made.

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 Executive Order No. 9095, as amended.

Executed at Washington, D. C., on March 6, 1946.

[SEAL]

JAMES E. MARKHAM,
Alien Property Custodian.

EXHIBIT A

Column 1 Name	Column 2 Country or territory	Column 3 Action or proceeding	Column 4 Sum vested
<i>Item 1</i>			
Andrew Renz.....	Russia.....	Estate of Wilhelmina Zehnder, a/k/a Wilhelmina Zahnder, deceased. Court of Probate, District of Shelton, State of Connecticut.	\$332.00
or Henrietta Gross.....	Russia.....	Same.....	
Carl Renz.....	Russia.....	Same.....	
Frederick Renz.....	Russia.....	Same.....	
Children of Caroline Lave, deceased.....	Russia.....	Same.....	
Andrew Renz.....	Russia.....	Same.....	
Lydia Seifert.....	Russia.....	Same.....	
<i>Item 2</i>			
The children, heirs-at-law, and next-of-kin, names unknown of Zacher Barwinsky.....	Poland.....	Estate of John Barwinsky, alias John Barwin, deceased. Court of Probate, District of Hartford, State of Connecticut.	168.00
<i>Item 3</i>			
The children, heirs-at-law, and next-of-kin, names unknown of Catherine Dudar.....	Poland.....	Same.....	168.00
<i>Item 4</i>			
Elna Agatha Bonner.....	Denmark.....	Estate of Hampton Bonner, deceased. Court of Probate, District of Danbury, State of Connecticut.	383.00
<i>Item 5</i>			
Karen-Marie D'Anterrosches Bonner.....	Denmark.....	Same.....	76.00
<i>Item 6</i>			
Robert Edwin Bonner.....	Denmark.....	Same.....	76.00
<i>Item 7</i>			
Ole August Nelson.....	Norway.....	Estate of Theodore Emil Nelson, deceased. Court of Probate, District of New London, State of Connecticut.	214.00
<i>Item 8</i>			
Stanislawa Borowski.....	Poland.....	Estate of Alexander Kowalczyk, or Maximillian Kowalczyk, deceased. Court of Probate, District of Berlin, New Britain, Conn.	102.00
<i>Item 9</i>			
Alexandria Kowalczyk.....	Poland.....	Same.....	102.00
<i>Item 10</i>			
Louise Kowalczyk Doe (married name unknown).....	Poland.....	Same.....	102.00
<i>Item 11</i>			
Wicenty Chrobocinski.....	Poland.....	Estate of John Chrobocinska, deceased. Court of Probate, District of Torrington, State of Connecticut.	53.00
<i>Item 12</i>			
Jane Doe Chrobocinski (sister, name unknown).....	Poland.....	Same.....	53.00
<i>Item 13</i>			
John Doe (nephew, name unknown).....	Poland.....	Same.....	26.00
<i>Item 14</i>			
Richard Roe (nephew, name unknown).....	Poland.....	Same.....	25.00

[F. R. Doc. 46-4748; Filed, Mar. 21, 1946; 11:09 a. m.]

[Vesting Order CE 168]

COSTS AND EXPENSES INCURRED IN CERTAIN ACTIONS OR PROCEEDINGS IN CERTAIN NEW YORK COURTS

Under the authority of the Trading with the Enemy Act, as amended, and

No. 58—6

Executive Order No. 9095, as amended, and pursuant to law, the Alien Property Custodian:

Having found that each of the persons named in Column 1 of Exhibit A, attached hereto and by reference made a part hereof, was a person within the des-

ignated enemy country or enemy-occupied territory appearing opposite such person's respective name in Column 2 of said Exhibit A;

Having determined that it was in the interest of the United States to take measures in connection with represent-

ing each of said persons in the court or administrative action or proceeding identified in Column 3 of said Exhibit A, and having taken such measures;

Finding that the Alien Property Custodian has incurred, in each of such court or administrative actions or proceedings, costs and expenses in the amount stated in Column 4 of said Exhibit A,

hereby vests in the Alien Property Custodian, to be used or otherwise dealt with in the interest, and for the benefit, of the United States, from the property which each of the persons named in said Column 1 of said Exhibit A obtains or is

determined to have as a result of the action or proceeding described in said Column 3 of said Exhibit A the sums stated in said Column 4 of said Exhibit A, such sums being the amounts of such property equal to the costs and expenses incurred by the Alien Property Custodian in such actions or proceedings.

This order shall not be deemed to limit the powers of the Alien Property Custodian to return such property if and when it should be determined that such return should be made.

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 Executive Order No. 9095, as amended.

Executed at Washington, D. C., on March 11, 1946.

[SEAL]

JAMES E. MARKHAM,
Alien Property Custodian.

EXHIBIT A

Column 1 Name	Column 2 Country or territory	Column 3 Action or proceeding	Column 4 Sum vested
Dominique Duffoure or Jean Duffoure and Leonie Duffoure and their respective personal representatives, heirs, next-of-kin, legatees and distributees.	France.....	<i>Item 1</i> Estate of Antionette Alexandre, deceased, Surrogate's Court, New York County, N. Y.; Docket No. P-2829/43.	\$142.00
Marle Henocque Baillard.....	France.....	<i>Item 2</i> Estate of Georgette A. Johnson, deceased, Surrogate's Court, Suffolk County, N. Y.....	9.00
Marguerite Baillard Hanol.....	France.....	<i>Item 3</i> Same.....	9.00
Madame A. Tehohotine.....	France.....	<i>Item 4</i> Estate of Matilda Spencer Ledyard, deceased, Surrogate's Court, New York County, N. Y.; Docket No. P-1229/43.	65.00
Mrs. Mary Stuart.....	France.....	<i>Item 5</i> Same.....	52.00
Mlle. N. DeTaube.....	France.....	<i>Item 6</i> Same.....	25.00
Mlle. Matilda Courreges.....	France.....	<i>Item 7</i> Same.....	13.00
Vaclav Svec, also known as William Svec.	Czechoslovakia.....	<i>Item 8</i> Estate of Alois Svec, deceased, Surrogate's Court, Queens County, N. Y.; Docket No. 1721/44..	34.00
Matilda Schmlidt.....	Poland.....	<i>Item 9</i> Estate of Karl Schmidt, deceased, Surrogate's Court, Queens County, N. Y.; Docket No. P-344/43.	13.00
Gustav Schmlidt.....	Poland.....	<i>Item 10</i> Same.....	25.00

[F. R. Doc. 46-4749; Filed, Mar. 21, 1946; 11:09 a. m.]

[Vesting Order No. 6037]

WHEELING SAVINGS & LOAN ASSN.

In re: Receivership of Wheeling Savings & Loan Association. File 017-20305.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding:

That the property described as follows: All that certain debt or other obligation owing to Augusta Furst by Wheeling Savings & Loan Association, namely, the balance due on Installment Stock Free, and any and all rights to demand, enforce and collect the same,

is property payable or deliverable to, or claimed by, a national of a designated enemy country, Germany, namely,

National and Last Known Address

Augusta Furst, Germany.

That such property is in the process of administration by John H. Hoffman, as Receiver, acting under the judicial supervision of the Circuit Court of Ohio County, Wheeling, West Virginia;

And determining that to the extent that 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 required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate

that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC-1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on March 6, 1946.

[SEAL]

JAMES E. MARKHAM,
Alien Property Custodian.

[F. R. Doc. 46-4741; Filed, Mar. 21, 1946; 11:08 a. m.]

[Vesting Order CE 169]

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

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:

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

Having determined that it was in the interest of the United States to take measures in connection with representing each of said persons in the court or administrative action or proceeding

identified in Column 3 of said Exhibit A, and having taken such measures;

Finding that the Alien Property Custodian has incurred, in each of such court or administrative actions or proceedings, costs and expenses in the amount stated in Column 4 of said Exhibit A,

hereby vests in the Alien Property Custodian, to be used or otherwise dealt with in the interest, and for the benefit, of the United States, from the property which each of the persons named in said Column 1 of said Exhibit A obtains or is determined to have as a result of the action or proceeding described in said Column 3 of said Exhibit A the sums stated in said Column 4 of said Exhibit A, such sums being the amounts of such property equal to the costs and expenses incurred by the Alien Property Custodian in such actions or proceedings.

This order shall not be deemed to limit the powers of the Alien Property Custodian to return such property if and when it should be determined that such return should be made.

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 Executive Order No. 9095, as amended.

Executed at Washington, D. C., on March 11, 1946.

[SEAL] **JAMES E. MARKHAM,**
Alien Property Custodian.

EXHIBIT A

Column 1 Name	Column 2 Country or territory	Column 3 Action or proceeding	Column 4 Sum vested
		<i>Item 1</i>	
Fantola Coppola fu Lulgi.....	Italy.....	Estate of Vincenzo Coppola, deceased, in the Orphans' Court of Allegheny County, Pa., No. 3549 of 1944.	\$8.00
Vincenza Coppola Russo Spena.....	Italy.....	Same.....	8.00
Carmela Coppola Lubiano.....	Italy.....	Same.....	8.00
Carmela Cristiani.....	Italy.....	Same.....	4.00
Ferdinando Cristiani.....	Italy.....	Same.....	4.00
		<i>Item 6</i>	
Rade Paukovich.....	Yugoslavia.....	Estate of Teodor Paukovich, deceased, in the Orphans' Court of Allegheny County, Pa., No. 1955 of 1943.	6.00
Peter Paukovich.....	Yugoslavia.....	Same.....	6.00
Stevan Paukovich.....	Yugoslavia.....	Same.....	6.00
Stoja Zlajic.....	Yugoslavia.....	Same.....	8.00
		<i>Item 10</i>	
Anastasios K. Pappanicolau.....	Greece.....	Estate of Alex Pappanicolau, also known as Aleck Pappanicolau, deceased, in the Orphans' Court of Philadelphia County, Pa.	16.00
Kaliopi A. Koukouvides.....	Greece.....	Same.....	16.00
		<i>Item 12</i>	
Francesca Trefero.....	Italy.....	Estate of Joseph Trefero, deceased, in the Orphans' Court of Philadelphia County, Pa., No. 3235 of 1945.	45.00
		<i>Item 13</i>	
Louls Amtute.....	France.....	Estate of Mathilde Perret, deceased, in the Orphans' Court of Philadelphia County, Pa., No. 3512 of 1944.	8.00
Louise Maillot.....	France.....	Same.....	8.00
Lea Vallet.....	France.....	Same.....	8.00
		<i>Item 15</i>	
Berthe Saccaggi.....	France.....	Same.....	8.00
		<i>Item 16</i>	

[F. R. Doc. 46-4750; Filed, Mar. 21, 1946; 11:09 a. m.]

[Vesting Order CE 170]

COSTS AND EXPENSES INCURRED IN CERTAIN ACTIONS OR PROCEEDINGS IN DISTRICT COURT, DISTRICT OF COLUMBIA

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:

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

Having determined that it was in the interest of the United States to take

measures in connection with representing each of said persons in the court or administrative action or proceeding identified in Column 3 of said Exhibit A, and having taken such measures;

Finding that the Alien Property Custodian has incurred, in each of such court or administrative actions or proceedings, costs and expenses in the

amount stated in Column 4 of said Exhibit A,

hereby vests in the Alien Property Custodian, to be used or otherwise dealt with in the interest, and for the benefit, of the United States, from the property which each of the persons named in said Column 1 of said Exhibit A obtains or is determined to have as a result of the action or proceeding described in said Column 3 of said Exhibit A the sums stated in said Column 4 of said Exhibit A, such sums being the amounts of such prop-

erty equal to the costs and expenses incurred by the Alien Property Custodian in such actions or proceedings.

This order shall not be deemed to limit the powers of the Alien Property Custodian to return such property if and when it should be determined that such return should be made.

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 re-

quest 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 Executive Order No. 9095, as amended.

Executed at Washington, D. C., on March 11, 1946.

[SEAL]

JAMES E. MARKHAM,
Alien Property Custodian.

EXHIBIT A

Column 1 Name	Column 2 Country or territory	Column 3 Action or proceeding	Column 4 Sum vested
		<i>Item 1</i>	
George Degauopoulos.....	Greece.....	Estate of Soterios Chris Deganopoulos, deceased, in the District Court of the United States for the District of Columbia, Holding Probate Court, Adm. No. 63,629.	\$6.00
Alexander Deganopoulos.....	Greece.....	Same.....	6.00
Sisters, names unknown, of Soterios Chris Deganopoulos, deceased.	Greece.....	Same.....	13.00
		<i>Item 4</i>	
Moses Sefakis.....	Greece.....	Estate of Nicholas M. Sefakis, deceased, in the District Court of the United States for the District of Columbia, Holding Probate Court, No. 64,340.	7.00
Harry Sefakis.....	Greece.....	Same.....	7.00
3 sisters of decedent, names unknown.....	Greece.....	Same.....	21.00
		<i>Item 7</i>	
Pangiota Roumel.....	Greece.....	Estate of Nicholas Roumel, also known as Nikalavs Roumel, deceased, in the District Court of the United States for the District of Columbia, No. 62,421.	10.00
Vasiliki Roumel.....	Greece.....	Same.....	10.00
Georgia Roumel.....	Greece.....	Same.....	10.00
Pangiotos Roumel.....	Greece.....	Same.....	10.00
		<i>Item 11</i>	
Constantinos Sanoules.....	Greece.....	Estate of John R. Sanoules, deceased, in the District Court of the United States for the District of Columbia, Holding Probate Court, No. 63,130.	33.00
		<i>Item 12</i>	
Pope Markatos.....	Greece.....	Estate of Nicholas Markatos, deceased, in the District Court of the United States for the District of Columbia, Holding Probate Court, No. 60,763.	30.00

[F. R. Doc. 46-4751; Filed, Mar. 21, 1946; 11:09 a. m.]

[Vesting Order CE 171]

COSTS AND EXPENSES INCURRED IN CERTAIN ACTIONS OR PROCEEDINGS IN PROBATE COURT, COOK COUNTY, ILL.

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:

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

Having determined that it was in the interest of the United States to take measures in connection with representing each of said persons in the court or administrative action or proceeding identified in Column 3 of said Exhibit A, and having taken such measures;

Finding that as a result of such action or proceeding each of said persons ob-

tained or was determined to have an interest in property, which interest is particularly described in Column 4 of said Exhibit A;

Finding that such property is in the possession, custody or control of the person described in Column 5 of said Exhibit A; and

Finding that the Alien Property Custodian has incurred, in each of such court or administrative actions or proceedings, costs and expenses in the amount stated in Column 6 of said Exhibit A,

hereby vests in the Alien Property Custodian, to be used or otherwise dealt with in the interest, and for the benefit, of the United States, from the property in the possession, custody, or control of the persons described in said Column 5 of said Exhibit A, the sums stated in said Column 6 of said Exhibit A, such sums being the amounts of such property equal to the costs and expenses incurred by the Alien Property Custodian in such actions or proceedings.

This order shall not be deemed to limit the powers of the Alien Property Custodian to return such property if and when it should be determined that such return should be made.

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 Executive Order No. 9095, as amended.

Executed at Washington, D. C., on March 11, 1946.

[SEAL]

JAMES E. MARKHAM,
Alien Property Custodian.

EXHIBIT A

Column 1 Name	Column 2 Country or territory	Column 3 Action or proceeding	Column 4 Interest	Column 5 Depository	Column 6 Sum vested
Regine Neu.....	Czechoslovakia.....	<i>Item 1</i> Estate of Rose Ebler, deceased. Probate Court of Cook County, Ill., File 44 P-4033, Docket No. 431, page 603.	\$857.99	The County Treasurer of Cook County, Chicago, Ill.	\$22.00
Karoline Neu.....	Czechoslovakia.....	<i>Item 2</i> Same.....	858.00	Same.....	22.00
Sofie Neu.....	Czechoslovakia.....	<i>Item 3</i> Same.....	858.00	Same.....	22.00
Olga Neu.....	Czechoslovakia.....	<i>Item 4</i> Same.....	858.00	Same.....	22.00
Marie Neu.....	Czechoslovakia.....	<i>Item 5</i> Same.....	858.00	Same.....	22.00
Anna Neu.....	Czechoslovakia.....	<i>Item 6</i> Same.....	858.00	Same.....	22.00
Teresina Chiappetta.....	Italy.....	<i>Item 7</i> Estate of Mariano Chiappetta, deceased, Probate Court of Cook County, Ill., File 42-P-2825 Docket 78, page 566.	3,549.97	Same.....	47.00
Vincenzo Chiappetta.....	Italy.....	<i>Item 8</i> Same.....	1,774.99	Same.....	23.00
Concetta Sigilia.....	Italy.....	<i>Item 9</i> Same.....	1,774.99	Same.....	23.00
Luigina Chiappetta.....	Italy.....	<i>Item 10</i> Same.....	1,774.99	Same.....	23.00
Clara Balice.....	Italy.....	<i>Item 11</i> Estate of Francisco Balice, deceased, in the Probate Court of Cook County, Ill., File No. 44-P-6858, 435, 3.	300.00	Same.....	32.00
Heirs of Otto Schmidt, deceased, names unknown.	Free City of Danzig...	<i>Item 12</i> Estate of Otto Schmidt, deceased, File 44-P-2111, Probate Court of Cook County, Ill.	1,221.38	Same.....	119.00
Oskar Adrian Karlsson.....	Denmark.....	<i>Item 13</i> Estate of Curtis A. Carlton, deceased, #42-P-598, Probate Court, Cook County, Ill.	387.13	Same.....	47.00
Hans Andres.....	France.....	<i>Item 14</i> Estate of John Andres, deceased, Probate Court of Cook County, Ill., #44-P-1086; Doc. 429, page 225.	225.24	Same.....	11.00
Julius Andres.....	France.....	<i>Item 15</i> Same.....	225.24	Same.....	11.00
Mrs. Leopoline Laaber.....	Czechoslovakia.....	<i>Item 16</i> Same.....	210.24	Same.....	10.00

[F. R. Doc. 46-4752; Filed, Mar. 21, 1946; 11:10 a. m.]

[Vesting Order 5966]

CARL F. HINSCHING

In re: Trust under the Will of Carl F. Hinsching, deceased; File D-28-2210; E. T. sec. 2986.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding;

That the property described as follows: All right, title, interest and claim of any kind or character whatsoever of Anna Hinsching, Elisabeth Niehus, Carl Niehus, Ella Niehus Bunz, Erna Niehus Peterson, Kate Niehus Weidemann and heirs at law, names unknown, of Anna Hinsching, Elisabeth Niehus, Carl Niehus, Ella Niehus Bunz, Erna Niehus Peterson and Kate Niehus Weidemann, and each of them, in and to the residuary trust estate created under Item VII of the Last Will and Testament of Carl F. Hinsching, deceased,

is property payable or deliverable to, or claimed by, nationals of a designated enemy country, Germany, namely,

Nationals and Last Known Address

Anna Hinsching, Germany.
 Elisabeth Niehus, Germany.
 Carl Niehus, Germany.
 Ella Niehus Bunz, Germany.
 Erna Niehus Peterson, Germany.
 Kate Niehus Weidemann, Germany.
 Heirs at law, names unknown, of Anna Hinsching, Elisabeth Niehus, Carl Niehus, Ella Niehus Bunz, Erna Niehus Peterson and Kate Niehus Weidemann, Germany.

That such property is in the process of administration by Val J. Peter, 809 Pine Street, Omaha, Nebraska, as Trustee of the Will of Carl F. Hinsching, deceased, acting under the judicial supervision of the County Court of Platte County, Nebraska;

And determining that to the extent that such nationals are persons not within a designated enemy country, the national interest of the United States re-

quires that such persons be treated as nationals of a designated enemy country, (Germany);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu

thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC-1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on February 26, 1946.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

[F. R. Doc. 46-4740; Filed, Mar. 21, 1946;
11:08 a. m.]

[Vesting Order 6069]

LUCINA MATILDE FORTMEYER

In re: Estate of Lucina Matilde Fortmeyer, deceased; File No. D-28-10201; E. T. sec. 14541.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding:

That the property described as follows: All right, title, interest and claim of any kind or character whatsoever of Regina Farber and Peter Nicolaus Hass, and each of them, in and to the Estate of Lucina Matilde Fortmeyer, deceased,

is property payable or deliverable to, or claimed by, nationals of a designated enemy country, Germany, namely,

Nationals and Last Known Address

Regina Farber, Germany.
Peter Nicolaus Hass, Germany.

That such property is in the process of administration by Marie Christina Hughes, as Executrix, acting under the judicial supervision of the Surrogate's Court, Kings County, New York;

And determining that to the extent that 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 required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be

deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC-1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on March 20, 1946.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

[F. R. Doc. 46-4742; Filed, Mar. 21, 1946;
11:08 a. m.]

[Vesting Order 6070]

JOSEPH GHIRINGHELLI

In re: Estate of Joseph Ghiringhelli, deceased; File D-38-3455; E. T. sec. 12233.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding:

That the property described as follows: All right, title, interest and claim of any kind or character whatsoever of Carolina Ghiringhelli in and to the Estate of Joseph Ghiringhelli, deceased,

is property payable or deliverable to, or claimed by, a national of a designated enemy country, Italy, namely,

National and Last Known Address

Carolina Ghiringhelli, Italy.

That such property is in the process of administration by Camille McGoldrick, as Administratrix, acting under the judicial supervision of the Superior Court of the State of California, in and for the County of Napa;

And determining that to the extent that 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 required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC-1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed by section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on March 20, 1946.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

[F. R. Doc. 46-4743; Filed, Mar. 21, 1946;
11:08 a. m.]

FEDERAL TRADE COMMISSION.

[Docket No. 4992]

DR. E. E. PADDOCK OR E. E. PADDOCK, M. D.

ORDER APPOINTING TRIAL EXAMINER AND 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 20th day of March A. D. 1946.

In the matter of E. E. Paddock, an individual trading as Doctor E. E. Paddock, and as E. E. Paddock, M. D.

This matter being at issue and ready for the taking of testimony, and pursuant to authority vested in the Federal Trade Commission,

It is ordered, That Clyde M. Hadley, a trial examiner of this Commission, be and he hereby is designated and appointed to take testimony and receive evidence in this proceeding and to perform all other duties authorized by law;

It is further ordered, That the taking of testimony in this proceeding begin on Thursday, May 23, 1946, at ten o'clock in the forenoon of that day (central standard time), in Court Room, 2nd Floor, County Court House, Kansas City, Missouri.

Upon completion of testimony for the Federal Trade Commission, the trial examiner is directed to proceed immediately to take testimony and evidence on behalf of the respondent. The trial examiner will then close the case and make his report upon the facts; conclusions of fact; conclusions of law; and recom-

mendation for appropriate action by the Commission.

By the Commission.

[SEAL] OTIS B. JOHNSON,
Secretary.

[F. R. Doc. 46-4810; Filed, Mar. 22, 1946;
10:56 a. m.]

[Docket No. 5339]

SNOW'S HATCHERIES

ORDER APPOINTING TRIAL EXAMINER AND
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 19th day of March, A. D. 1946.

In the matter of Earl H. Snow and Pershing R. Snow, individually and trading as Snow's Hatcheries.

This matter being at issue and ready for the taking of testimony, and pursuant to authority vested in the Federal Trade Commission,

It is ordered, That Clyde M. Hadley, a trial examiner of this Commission, be and he hereby is designated and appointed to take testimony and receive evidence in this proceeding and to perform all other duties authorized by law;

It is further ordered, That the taking of testimony in this proceeding begin on Monday, May 20, 1946, at ten o'clock in the forenoon of that day (central standard time), in Jury Room No. 220, Post Office Building, Mankato, Minnesota.

Upon completion of testimony for the Federal Trade Commission, the trial examiner is directed to proceed immediately to take testimony and evidence on behalf of the respondent. The trial examiner will then close the case and make his report upon the facts; conclusions of fact; conclusions of law; and recommendation for appropriate action by the Commission.

By the Commission.

[SEAL] OTIS B. JOHNSON,
Secretary.

[F. R. Doc. 46-4811; Filed, Mar. 22, 1946;
10:56 a. m.]

SECURITIES AND EXCHANGE COM-
MISSION.

[File Nos. 54-72, 59-66, 70-1211]

STANDARD GAS AND ELECTRIC CO.

ORDER GRANTING FURTHER TIME WITHIN
WHICH TO MAKE A CALL OF NOTES AND
DEBENTURES

At a regular session of the Securities and Exchange Commission, held at its office in the City of Philadelphia, Pa., on the 20th day of March 1946.

In the matter of Standard Gas and Electric Company, File No. 54-72; and Standard Gas and Electric Company, File No. 59-66; and Standard Gas and Electric Company, File No. 70-1211.

In the proceedings pending in the United States District Court for the Dis-

trict of Delaware, captioned "In the Matter of Standard Gas and Electric Company" (Civil Action No. 489) the Court, after notice and hearing, having filed on December 29, 1945, as amended January 9, 1946, an opinion, order, findings of fact and decree, decreeing that Standard Gas and Electric Company has the right to call its outstanding notes and debentures for redemption in accordance with the provisions of the indentures pursuant to which the notes and debentures were issued and further providing that such call of the notes and debentures should be made within thirty days from the date of the decree, or within such further time as the Securities and Exchange Commission may grant;

Standard Gas and Electric Company having filed a declaration with the Commission under sections 6 (a), 7, and 12 (d) of the act, requesting approval of the issue and sale of \$51,000,000 aggregate principal amount of secured promissory notes bearing interest at the rate of 2½% per annum, the proceeds of the sale together with approximately \$9,000,000 of treasury cash to be applied to the redemption of \$58,601,000 principal amount of 6% notes and debentures of the Company now outstanding and to the payment of redemption premiums of \$992,000, and said declaration having been permitted to become effective by order of the Commission dated February 26, 1946, Holding Company Act Release No. 6435;

The period of thirty days granted by the United States District Court expiring January 28, 1946, the Commission at the request of Standard Gas and Electric Company by orders dated January 28, 1946 and February 18, 1946, having extended the time within which to effectuate the call of the notes and debentures for a period of twenty days from January 28, 1946, and an additional period of thirty days from February 18, 1946 without prejudice to the right of Standard Gas and Electric Company to request and receive further extensions (Holding Company Act Release Nos. 6385 and 6416);

Standard Gas and Electric Company, by telegram dated March 14, 1946, having requested an additional extension of time of thirty days from March 20, 1946, within which to effectuate the call of its notes and debentures, and it appearing appropriate to the Commission that such an additional extension of time be granted;

It is ordered, That the Commission by virtue of paragraph 6 of the Decree of the United States District Court for the District of Delaware, issued December 29, 1945, as amended January 9, 1946 (Civil Action No. 489), hereby grants a third extension of time to the Standard Gas and Electric Company of a period of thirty days from March 20, 1946, within which to effectuate the call of its notes and debentures, said extension being granted without prejudice to the right of Standard Gas and Electric Company to request and receive further extensions;

It is further ordered, That the Secretary of the Commission shall give notice of the within order by mailing a copy of

this order by registered mail to all parties to the pending proceedings entitled, "In the Matter of Standard Gas and Electric Company, et al., File Nos. 54-72, 59-66 and 70-1211," and to all persons granted leave to be heard therein and to the applicant-declarant and to all persons who have appeared in the aforesaid proceedings before said United States District Court, and that notice shall be given to all other persons by general release of this Commission, which shall be distributed to the press and mailed to the mailing list for releases issued under the Public Utility Holding Company Act of 1935, and by publication of this order in the FEDERAL REGISTER.

It is further ordered, That the Secretary of this Commission send a certified copy of this order by registered mail to the Clerk of the United States District Court for the District of Delaware.

By the Commission.

[SEAL] ORVAL L. DuBOIS,
Secretary.

[F. R. Doc. 46-4826; Filed, Mar. 22, 1946;
11:17 a. m.]

[File Nos. 54-142 and 59-84]

AMERICAN WATER WORKS AND ELECTRIC
CO., INC., ET AL.

NOTICE OF FILING, NOTICE OF AND ORDER FOR
HEARING, AND ORDER CONSOLIDATING PRO-
CEEDINGS

At a regular session of the Securities and Exchange Commission held at its office in the City of Philadelphia, Pennsylvania, on the 18th day of March A. D. 1946.

In the matters of American Water Works and Electric Company, Incorporated, American Communities Company, Community Water Service Company, Ohio Cities Water Corporation, West Penn Railways Company, The West Penn Electric Company (Applicants), File No. 54-142; American Water Works and Electric Company, Incorporated and subsidiary companies (Respondents), File No. 59-84.

I. Notice is hereby given that an application has been filed with this Commission pursuant to the Public Utility Holding Company Act of 1935 by American Water Works and Electric Company, Incorporated ("American"), a registered holding company. Five subsidiary companies of American have joined in the filing, namely, American Communities Company ("Waterworks Holding Company"), a direct subsidiary of American, Community Water Service Company ("Community"), a direct subsidiary of Waterworks Holding Company, Ohio Cities Water Corporation ("Ohio Cities"), a direct subsidiary of Community, The West Penn Electric Company ("West Penn Electric"), a registered holding company and a direct subsidiary of American, and West Penn Railways Company ("Railways"), a registered holding company and a direct subsidiary of West Penn Electric. This filing seeks approval, pursuant to section 11 (e) and other sections of the act, of two plans which have been designated as Plan I

and Plan II. The filing states that: "Plans I and II do not provide for such action as will be necessary in order to conform to the provisions of section 11 of the act the holding company system of West Penn Electric, which company controls the electric, gas, transportation and other businesses of the American system. American proposes to develop at a later date an additional Plan or additional Plans to provide for such action".

All interested persons are referred to said documents which are on file in the office of this Commission for a statement of the transactions therein proposed which may be summarized as follows:

American presently controls electric, gas, transportation, ice, land, coal and water companies operating in twenty-one states of the United States.

Through its interests in West Penn Electric, American controls electric, gas, transportation, ice, land, coal and water companies servicing sections of five states. West Penn Electric, among other

things, owns all of the voting securities of Railways which company owns certain transportation properties, approximately twenty-five per cent of the common stock of one of West Penn Electric's principal electric utility subsidiaries (West Penn Power Company), and 53 shares of the common stock of American.

In addition American also controls seventy water companies servicing communities in twenty-one states, of which thirty-two companies are controlled directly by American; three are controlled indirectly through two intermediate holding companies (i. e., Huntington Water Corporation, also an operating water company, and Commonwealth Water and Light Company); and thirty-five (including two direct subsidiaries of Ohio Cities) are controlled indirectly through Waterworks Holding Company and Community.

The following table shows as at October 31, 1945, the outstanding securities of American, Waterworks Holding Company, Community and Ohio Cities:

	Principal amount, par, liquidation or stated value		
	Total outstanding	Held by American and subs.	Held by others
American:			
Notes payable to banks	\$10,000,000		\$10,000,000
6% preferred stock: 199,868 shs. liq. pref. \$100 per share	19,986,800		19,986,800
Common stock: 2,343,158 shs. stated value \$10 per share	23,431,580	\$530	23,431,050
Waterworks Holding Co.:			
Notes payable to banks	160,000		160,000
Open account payable to affiliates	175,000	175,000	
Preferred stock: 5,000 shs. stated value	100,000	100,000	
Common stock: 6,000 shs. stated value \$1 per share	6,000	6,000	
Community:			
6% debentures due 12/1/46	2,756,000	169,500	2,586,500
7% preferred stock:			
39,063 shs. liq. pref. \$100 per share	3,906,300	2,669,400	1,236,900
Arrearages of \$95.67 per share	3,737,027	2,553,604	1,183,423
Common stock: 1,124,555 shs. \$1 par per share	1,124,555	896,500	228,055
Ohio Cities:			
6% preferred stock:			
4,983 shs. liq. pref. \$100 per share	498,300	272,600	225,700
Arrearages of \$59.00 per share	293,997	160,834	133,163
Common stock: 12,000 shs. stated value \$25 per share	300,000	300,000	

¹ Liquidation value \$500,000 plus accrued dividends aggregating \$156,667 (i. e., \$31.33 per share).

² American owns 4,471 shares and Waterworks Holding Co. owns 22,223 shares.

Under Plan I, the waterworks business of the American system (except the water properties controlled through West Penn Electric) will be segregated from the electric, gas, transportation and other businesses. This will be effected by placing the control over all of the waterworks companies (except subsidiaries of West Penn Electric) in Waterworks Holding Company. The common stockholders of American will be afforded the opportunity to continue their interests in the waterworks business through the exercise of subscription warrants entitling them to purchase shares of common stock of Waterworks Holding Company. Plan I also provides for the liquidation into Waterworks Holding Company of Community and Ohio Cities, which companies are intermediate holding companies in the Waterworks Holding Company system. The public preferred stockholders of Community and Ohio Cities will be given the privilege of exchanging their shares for shares of common stock of Waterworks Holding Company and those not making the exchange will be entitled to receive cash as provided in Plan I. Additional funds

required for the purposes of the Plan will be obtained through the sale by Waterworks Holding Company of its collateral trust bonds and the sale to underwriters or others of the shares of common stock of Waterworks Holding Company not issued upon exercise of the subscription warrants delivered to the common stockholders of American or in exchange for shares of preferred stock of Community and Ohio Cities. Upon consummation of Plan I, American claims that the Waterworks Holding Company system will not be subject to the requirements of the act.

Under Plan II, American will be dissolved and liquidated. As part of such liquidation, American will pay its debts, will retire its outstanding preferred stock by paying to the holders thereof in cash the liquidation price thereof, namely, \$100 per share plus an amount equal to the accrued and unpaid dividends thereon, and will distribute to West Penn Electric any remaining assets owned by it other than common stock of West Penn Electric. After the liabilities of American have been determined and liquidated or otherwise provided for, Amer-

ican will complete its liquidation by distributing to its common-stock holders all shares of common stock of West Penn Electric then held by American.

II. The following steps are proposed in the Plans:

Plan I. *Segregation of Waterworks Business.* 1. American will purchase from Railways the 53 shares of common stock of American owned by that company. Such purchase will eliminate all holdings of American common stock by subsidiary companies in the American system and will result in American having outstanding 2,343,105 shares of common stock.

2. American will make a capital contribution to Waterworks Holding Company of all of the 5,000 shares of preferred stock of that company and of the \$175,000 principal amount of open account indebtedness owing by that company to American. Waterworks Holding Company will retire such shares of preferred stock and will reduce its capital by \$100,000, the stated value thereof.

3. Waterworks Holding Company will amend its charter so as to provide for an authorized capital stock consisting of 5,000,000 shares of common stock of the par value of \$5 per share, convert its present 6,000 shares of common stock without par value (all of which are owned by American) into the same number of shares of common stock of the par value of \$5 per share, and change the name of the corporation to such name as shall be determined by its Board of Directors.

4. Waterworks Holding Company will issue and sell privately for cash \$15,000,000 principal amount of ten-year 3% collateral trust bonds at their principal amount.

5. Waterworks Holding Company will pay off at its principal amount and accrued interest its present bank loan of \$160,000.

6. American will transfer to Waterworks Holding Company American's interest in the waterworks properties owned directly by it, including its interests in Huntington Water Corporation and Commonwealth Water and Light Company, and the 4,471 shares of preferred stock of Community now owned by American.

In consideration therefor Waterworks Holding Company will:

Pay to American an amount in cash to be specified in an amendment to the Plan. The amount of cash so paid will be such as will enable Waterworks Holding Company, out of funds available to it after the making of such payment, (i) to provide for the payment of the publicly held debentures of Community as provided in Step 11 of Plan I, (ii) to provide for the cash payments to the holders of the publicly held preferred stocks of Community and Ohio Cities as set forth in Steps 12 and 14 of Plan I, and (iii) to retain adequate cash working capital.

Issue to American transferable subscription warrants entitling the holders to purchase from Waterworks Holding Company a total of 2,343,105 shares of common stock of Waterworks Holding Company. The price at which shares of

such common stock may be purchased upon exercise of the warrants will be specified in an amendment to the Plan.

Assume the liabilities of American related to the assets being transferred to Waterworks Holding Company (exclusive of income tax liabilities).

7. American will distribute to its common stockholders (without the surrender of their shares) the subscription warrants received from Waterworks Holding Company to purchase shares of common stock of that company. Upon such distribution each common stockholder of American will receive a warrant entitling him to purchase one share of common stock of Waterworks Holding Company with respect to each share of common stock of American held by him.

8. Waterworks Holding Company will offer to the public preferred stockholders of Community the privilege of exchanging their shares for shares of common stock of Waterworks Holding Company having a market value at the time such offer is made substantially equal to the cash (\$135 per share of Community preferred stock) which such public preferred stockholders of Community would otherwise be entitled to receive upon the liquidation of Community as provided in Step 12 of Plan I. The number of shares of common stock of Waterworks Holding Company so to be offered in exchange for each share of preferred stock of Community will be specified in an amendment to the Plan.

9. Waterworks Holding Company will offer to the public preferred stockholders of Ohio Cities the privilege of exchanging their shares for shares of common stock of Waterworks Holding Company having a market value at the time such offer is made substantially equal to the cash (\$120 per share of Ohio Cities preferred stock) which such public preferred stockholders of Ohio Cities would otherwise be entitled to receive upon the liquidation of Ohio Cities as provided in Step 14 of Plan I. The number of shares of common stock of Waterworks Holding Company so to be offered in exchange for each share of preferred stock of Ohio Cities will be specified in an amendment to the Plan.

10. Waterworks Holding Company will issue the aggregate number of shares of its common stock offered to the common stockholders of American on subscription warrants and to holders of publicly held preferred stocks of Community and Ohio Cities in exchange for their holdings. One or more of such offerings may be underwritten and the shares not issued under such warrants or exchange offers will be sold to underwriters or otherwise disposed of.

11. Waterworks Holding Company will deliver to Community, in return for Community's promissory notes, the \$169,500 principal amount of debentures of Community held by Waterworks Holding Company and cash in an amount sufficient, together with available funds of Community, to redeem, at their principal amount and accrued interest, all of the remaining \$2,586,500 principal amount of debentures of Community and to provide for the payments to the public preferred stockholders of Community as set

forth in Step 12 of Plan I. Community will retire all of its debentures.

12. Community will be dissolved and liquidated. Upon such liquidation (i) the public preferred stockholders of Community who have not exchanged their shares as provided in Step 8 of Plan I will receive, with respect to each share of preferred stock held by them, the sum of \$135 in cash, (ii) Waterworks Holding Company will receive, with respect to all indebtedness and shares of preferred stock of Community held by it, all of the assets of Community other than the cash required to make the payments to its public preferred stockholders, and will assume any remaining obligations and liabilities of Community, and (iii) nothing will be available for distribution to the common stockholders of Community.

13. Community, or Waterworks Holding Company, will deliver to Ohio Cities, in return for Ohio Cities' promissory notes, cash in an amount sufficient, together with available funds of Ohio Cities, to provide for the payments to the public preferred stockholders of Ohio Cities as set forth in Step 14 of Plan I.

14. Ohio Cities will be dissolved and liquidated. Upon such liquidation (i) the public preferred stockholders of Ohio Cities who have not exchanged their shares as provided in Step 9 of Plan I will receive, with respect to each share of preferred stock held by them, the sum of \$120 in cash, and (ii) Community, or Waterworks Holding Company, will receive, with respect to all indebtedness and stock of Ohio Cities held by it, all of the assets of Ohio Cities other than the cash required to make the payments to the public preferred stockholders of Ohio Cities, and will assume any remaining obligations and liabilities of Ohio Cities. The assets of Ohio Cities so acquired by Community or Waterworks Holding Company will consist principally of the outstanding common stocks of The Marion Water Company and The Ohio Cities Water Company.

Plan II. *Liquidation of American.* 1. Upon the consummation of Plan I, American will be dissolved and will proceed to liquidate its affairs in accordance with Steps 2 through 6 below.

2. American will pay and retire, at their principal amounts and accrued interest, its bank loans which are now outstanding in the aggregate principal amount of \$10,000,000.

3. American will retire all of its preferred stock, of which 199,868 shares are now outstanding with the public, by paying to the holders thereof, in full satisfaction of their rights, the liquidation price thereof, namely, \$100 per share plus an amount equal to the accrued and unpaid dividends thereon to the date such payment is made available to the holders of its preferred stock.

4. American will sell in such manner and at such price as its Board of Directors shall determine, all of the 6,000 shares of common stock of Waterworks Holding Company owned by American.

5. American will lend to West Penn Electric such amount of cash held by American as its Board of Directors shall determine from time to time to be in

excess of the amounts required to effect the liquidation of American, including the retirement of the debt and preferred stock of American as provided in Steps 2 and 3 of Plan II. Prior to its final liquidation, American will make a capital contribution to West Penn Electric of any cash then held by American, all indebtedness of West Penn Electric owed by it to American and all shares of stock of West Penn Electric (other than common stock) then held by American; and West Penn Electric will assume all remaining liabilities of American up to the amount of the capital contribution so made. The term West Penn Electric as used in this Plan II includes any corporation resulting from a reorganization of West Penn Electric.

6. Within a reasonable time after Steps 2 through 5 of Plan II have been carried out and the liabilities of American have been determined and liquidated or otherwise provided for, American will complete its dissolution and liquidation by distributing to its common stockholders, in final liquidation and in accordance with their respective shares, all shares of common stock of West Penn Electric then held by American. This distribution, however, may not be made until such action has been taken as will be necessary in order to conform the holding company system of West Penn Electric to the provisions of Section 11 of the Act.

The Plans provide that the manner and method of carrying them out shall be determined by American; that any step of either Plan may be carried out without regard to the consummation of any other step of such Plan or of the other Plan; and that the effectuation of the Plans shall be dependent upon the satisfaction of certain conditions, including approval by the Commission, enforcement by a Court (if requested by American), recitals pursuant to the Internal Revenue Code, as amended, in the Commission's order, to the extent required by American, a ruling satisfactory to American by the United States Treasury Department regarding the tax consequences of the transactions proposed, and consummation on a basis satisfactory to counsel to American of all necessary corporate acts to effect the proposed transactions.

The effectuation of Plan I is further subject to the requirement that all conditions to the effectuation of Plan II shall have been met, except to the extent waived by American, and the effectuation of Plan II is further subject to the condition that Plan I shall have been consummated.

III. The Commission having examined the corporate structure of American and its subsidiary companies, the relationships among these companies in the holding company system of American, the character of the interests thereof and nature of the properties owned or controlled thereby, and having examined the files and records of the Commission relating thereto, and said examination having disclosed data establishing or tending to establish the following:

1. American, organized under the laws of the State of Virginia in 1914 and re-

incorporated under the laws of the State of Delaware in 1927, presently controls electric, gas, transportation, ice, land, coal and water companies operating in 21 States. Attached hereto as Exhibits 1 and 2, respectively,¹ are a list of the companies in the American system showing for each company the State of its incorporation and the type of business conducted, and a chart indicating the principal corporate relationships existing in the American system at the present time.

2. West Penn Electric, organized in 1925 under the laws of the State of Maryland, controls through stock ownership all of the electric, gas, transportation, coal, land and ice properties, as well as some minor water properties, of the American system. The operations of the companies controlled by West Penn Electric are located in Pennsylvania, Maryland, Virginia, West Virginia and Ohio. The principal operating subsidiaries of West Penn Electric are West Penn Power Company, The Potomac Edison Company, Monongahela Power Company and Railways. West Penn Power Company and The Potomac Edison Company are registered holding companies and public utility companies. Monongahela Power Company is an exempt holding company and a public utility company. Railways is a registered holding company, but has been declared not to be a holding company within the meaning and for the purpose of section 11 (b) (2) of the act.

3. Waterworks Holding Company, whose capital stock is all owned by American, was organized in 1936 under the laws of the State of Delaware. At the present time Waterworks Holding Company's principal assets consist of its holdings of securities of Community (approximately 80% of the common stock and approximately 57% of the preferred stock of Community). The only security of Waterworks Holding Company not now held by American is a bank note of \$160,000.

4. Community was organized in 1925 under the laws of the State of Delaware and presently controls, directly and indirectly through three intermediate companies 35 water companies servicing communities in Massachusetts, Rhode Island, Connecticut, New York, Pennsylvania, Maryland, West Virginia, Ohio, Kentucky and Illinois, and two land companies. Among the subsidiary companies of Community is Ohio Cities.

5. Ohio Cities was organized in 1928 under the laws of the State of Delaware and presently owns all of the common stock of The Marion Water Company and The Ohio Cities Water Company, water companies operating respectively in the Cities of Marion and Tiffin, Ohio.

6. In addition to the water companies controlled through Waterworks Holding Company and Community, and through West Penn Electric, American owns di-

rectly the voting securities of thirty-two water companies, and through one of them and another intermediate company controls indirectly three water companies. The thirty-five water companies so controlled by American, serve communities in Connecticut, New Jersey, Pennsylvania, Delaware, Virginia, West Virginia, Alabama, Tennessee, Ohio, Indiana, Illinois, Wisconsin, Iowa, Kansas, Missouri and Arkansas.

7. A condensed consolidated balance sheet of American and its subsidiaries (not including Community and its subsidiaries in the consolidation) as at December 31, 1944 per books is set forth below:

<i>Assets and other debits</i>	
Property, plant and equipment:	
Electric.....	\$190,961,596
Gas.....	4,685,169
Water.....	121,066,641
Transportation.....	18,832,007
Other.....	6,638,869
Plant acquisition adjustments (100.5).....	\$13,588,066
Plant adjustments (107).....	12,036,750
Excess of carrying value of investments over equity at acquisition.....	15,203,674
	40,828,490
Total property, plant and equipment.....	383,012,772
Special deposit with trustee for purchase of properties.....	2,000,000
Investments and other assets:	
Investments in associated companies.....	4,681,936
Miscellaneous investments and other assets.....	1,156,843
Current and accrued assets:	
Cash and temporary cash investments.....	35,791,107
Other current and accrued assets.....	11,151,434
Deferred debits.....	9,001,312
	446,795,404
<i>Liabilities and other credits</i>	
Long term debt of subsidiary companies.....	178,266,000
Preferred stock of subsidiary companies.....	90,188,550
Minority interest in common stocks and surplus of subsidiaries.....	2,307,439
Current and accrued liabilities.....	28,561,895
Customers' advances for construction.....	1,134,119
Deferred credits.....	352,403
Reserves:	
Depreciation, retirement and depletion.....	59,816,109
Property account adjustments.....	1,678,421
Other.....	796,608
Contributions in aid of construction.....	2,090,719
Parent company securities:	
Long term debt.....	11,000,000
Preferred stock.....	19,986,800
Premium on preferred stocks.....	462,930
Common stock.....	23,431,050
Capital surplus.....	1,349,466
Earned surplus.....	25,372,886
	50,153,402
Total common stock and surplus.....	50,153,402
Total liabilities and other credits.....	446,795,404

8. The files of the Commission indicate the following amounts applicable to Accounts 100.5,¹ 107² and Excess Cost of Investments in Subsidiaries over the Underlying Book Values at Dates of Acquisition as reported by the companies in the property accounts of American and its subsidiary companies:

(A) Plant acquisition adjustments (account 100.5):

¹ Amounts classified in Account 100.5 represent, generally speaking, the amount by which the arm's-length cost to the company of property exceeds the original cost of such property.

² Amounts classified in Account 107 represent, generally speaking, the amount by which the book carrying value of property exceeds the arm's-length cost to the company of such property.

West Penn Power Co. and subs.....	\$4,227,855
Monongahela Power Co. and subs.....	2,650,321
The Potomac Edison Co. and subs.....	\$1,222,706
Subsidiary water companies.....	\$5,487,184

Total..... 13,588,066

(B) Plant adjustments (account 107):

West Penn Power Co. and subs.....	\$10,073,140
Subsidiary water companies.....	1,963,610

Total..... \$12,036,750

(C) Net excess cost of investments in subsidiaries over the underlying book values at dates of acquisition:

Monongahela Power Co.....	\$16,255
The Potomac Edison Co.....	364,927
West Penn Power Co.....	1,500,000
The West Penn Electric Co.....	27,381,232

Sub total..... 29,262,414

Subsidiary water companies..... (3,892)

American Water Works & Electric Co., Inc..... (14,054,848)

Total..... 15,203,674

¹ This amount is to be amortized over a 15-year period in accordance with the order of the Federal Power Commission to West Penn Power Company.

² As of December 31, 1944, reserves aggregating \$664,100 had been provided, and the balance is being amortized.

³ As of December 31, 1944, reserves aggregating \$575,810 had been provided.

⁴ \$955,587 will be charged to depreciation reserve and the remainder in the amount of \$11,081,163 will be charged to capital surplus in accordance with the order of the Federal Power Commission to West Penn Power Company dated July 15, 1945.

9. A consolidated statement of capitalization and surplus of American and its subsidiaries (not including Community and its subsidiaries) per books as at December 31, 1944, is set forth below:

	Per books	
	Amount	Percent
Long term debt:		
Subsidiary companies.....	\$178,266,000	50.59
Parent company.....	11,000,000	3.12
Total long term debt.....	189,266,000	53.71
Preferred stocks:		
Subsidiary companies, including premiums of \$462,939.....	90,651,459	25.73
Parent company.....	19,986,800	5.67
Total preferred stocks.....	110,638,259	31.40
Minority interest in common stocks and surplus of subsidiaries.....	2,307,439	.64
Total long term debt, preferred stocks and minority interest.....	302,211,728	85.77
Common stock and surplus:		
Common, 2,343,105 shares, no p. v.....	23,431,050	6.65
Capital surplus.....	1,349,466	.38
Earned surplus.....	25,372,886	7.20
Total common stock and surplus.....	50,153,402	14.23
Total capitalization and surplus.....	352,365,130	100.00

10. Condensed consolidated statements of income per books and certain pertinent ratios of American and its subsidiaries (not including Community and its subsidiaries) for the five years ended December 31, 1944, are as follows:

¹ Filed as part of the original document.

[000 omitted]

Liabilities and other credits—Continued.

Reserves:	\$45,518,015
Depreciation, retirements, and depletion.....	1,893,502
Other.....	1,058,732
Contributions in aid of construction.....	5,000,000
Parent company securities:	34,110,000
Long term debt.....	437,747
Preferred stock.....	5,912,600
Premium on preferred stock.....	16,574,200
Class A stock.....	\$9,998,074
Class B stock.....	1,062,615
Common.....	13,818,959
Capital surplus.....	24,879,658
Earned surplus.....	312,353,192
Total common stock and surplus.....	
Total liabilities and other credits.....	

13. The amounts in the property accounts of West Penn Electric and its subsidiaries applicable to Accounts 107, 100.5 and Net Access Cost of Investments in Subsidiaries Over the Underlying Book Value at rates of Acquisition have been set forth hereinabove. (See par. 8, sec. III.)

14. A consolidated statement of capitalization and surplus of West Penn Electric and its subsidiaries per books as at December 31, 1944, is set forth below:

	1944	1943	1942	1941	1940
Operating revenues.....	\$77,702	\$74,055	\$68,832	\$62,866	\$57,886
Operating revenue deductions.....	55,019	55,820	50,585	45,005	39,506
Operating income.....	22,683	18,235	18,247	17,861	18,380
Non-operating income.....	732	522	522	827	680
Gross income.....	23,415	18,757	18,769	18,688	19,070
Income deductions.....	19,023	14,984	15,077	14,880	15,029
Net income.....	4,392	3,773	3,692	3,808	4,041
Preferred dividend of parent company.....	1,200	1,200	1,200	1,200	1,200
Balance.....	3,192	2,573	2,492	2,608	2,841
Times earned fixed charges.....	1.23	1.25	1.24	1.26	1.27
Times earned fixed charges and preferred dividends.....	1.16	1.16	1.15	1.16	1.18
Earnings per share on common stock (2,313,158 shares).....	\$1.36	\$1.10	\$1.06	\$1.11	\$1.21

11. Consolidated operating revenues of American and its subsidiaries (not including Community and its subsidiaries) for the year ended December 31, 1944 is comprised of electric revenue 67.6%, water revenue 21.4%, transportation revenue 9.4%, and other revenue 0.2%.

12. A condensed consolidated balance sheet of West Penn Electric and its subsidiaries per books as at December 31, 1944 is set forth below:

	1944	1943
Assets and other debits		
Property, plant and equipment:		
Electric department.....	\$190,961,596	339,315
Water department.....	4,685,169	16,314,642
Gas department.....	2,517,365	6,635,922
Railway department.....	8,100,882	10,073,140
Bus department.....	29,262,414	47,436,436
Other miscellaneous property.....	268,890,445	2,000,000
Plant acquisition adjustments (100.5).....	2,077,357	1,072,185
Plant adjustments (107).....	1,072,185	24,813,446
Excess of carrying value of investments over equity at acquisition.....	7,901,630	5,596,129
Total property, plant and equipment.....	312,353,192	111,159,000
Special deposit with trustee for purchase of properties.....	2,000,000	48,017,100
Investments and other assets:		
Investments in associated companies.....	2,077,357	4,335,772
Miscellaneous other assets.....	1,072,185	17,906,866
Current and accrued assets:		
Cash and temporary cash investments.....	24,813,446	213,225
Other current and accrued assets.....	7,901,630	336,725
Deferred debits.....	5,596,129	336,725
Total assets and other debits.....	312,353,192	111,159,000
Liabilities and other credits		
Long term debt of subsidiary companies.....	111,159,000	48,017,100
Preferred stock of subsidiary companies.....	48,017,100	4,335,772
Minority interest in common stock and surplus of subsidiaries.....	4,335,772	17,906,866
Current and accrued liabilities.....	17,906,866	213,225
Customers' advances for construction.....	213,225	336,725
Deferred credits.....	336,725	336,725

Per books

	Held by American	Held by others	Total	Percent
Long term debt:				
Subsidiary companies.....	\$74,800	\$111,084,500	\$111,159,000	45.29
Parent company.....	5,271,100	5,000,000	5,000,000	2.04
Total long term debt.....	74,500	116,084,500	116,159,000	47.33
Preferred stocks:				
Subsidiary companies (including premiums of \$437,747).....	14,350	43,440,497	43,454,847	17.71
Parent company.....	5,271,100	28,824,200	34,110,000	33.90
Total preferred stocks.....	5,300,150	72,264,697	77,564,847	31.61
Minority interest in common stocks and surplus of subsidiaries.....	2,031,184	2,304,588	4,335,772	1.76
Class A stock—parent company.....	2,400,200	5,452,400	5,912,600	2.41
Total long term debt, preferred stocks, class A stock and minority interest.....	7,806,034	196,106,185	203,972,219	83.11
Class B stock, common stock and surplus:				
Common B stock.....	16,574,200	9,998,074	16,574,200	6.75
Common stock.....	9,998,074	1,062,615	9,998,074	4.07
Capital Surplus.....	1,062,615	13,818,959	13,818,959	5.63
Earned Surplus.....	41,453,858	196,106,185	245,420,077	10.80
Total.....	49,319,892	245,420,077	245,420,077	100.00

¹ Includes 53 shares (\$5,300) owned by West Penn Railways Company and 94 shares (\$9,400) owned by West Penn Securities Department.

² Includes 132 shares (\$13,200) owned by West Penn Railways Company.

15. Condensed consolidated statement of income, per books and certain pertinent ratios of West Penn Electric and its subsidiaries for the five years ended December 31, 1944, are as follows:

[000 omitted]

	1944	1943	1942	1941	1940
Operating revenue.....	\$61,080	\$58,084	\$53,604	\$48,337	\$44,189
Operating revenue deductions.....	43,127	44,585	40,157	35,668	30,004
Nonoperating income.....	17,962	13,469	13,447	12,669	13,585
Income.....	34,915	27,968	26,894	25,338	27,770
Gross income.....	18,275	13,741	13,673	13,113	13,900
Income deductions.....	12,821	8,674	8,647	8,420	8,527
Net income.....	5,454	5,067	5,026	4,693	5,373
Dividends on preferred stock.....	2,268	2,268	2,268	2,268	2,278
Balance.....	3,186	2,799	2,758	2,425	3,105
Dividends on class A stock.....	414	414	414	414	414
Balance.....	2,772	2,385	2,344	2,011	2,691

16. Consolidated operating revenues of West Penn Electric and its subsidiaries for the year ended December 31, 1944 are comprised of electric revenue 86.1%, transportation revenue 11.9%, gas revenue 1.8% and other revenues 2.2%.

17. A condensed consolidated balance sheet of Community and its subsidiaries as at December 31, 1944 is set forth below:

	Per books
Assets and other debits	
Plant, property and equipment:	
Classified as to original cost.....	\$9,592,920
Unclassified plant.....	39,164,583
Plant acquisition adjustments (100.5).....	\$626,177
Excess of carrying value of investments over equity at acquisition.....	7,173,282
	7,799,459
Total plant, property and equipment.....	56,556,962
Miscellaneous investments and other assets.....	7,061
Current and accrued assets:	
Cash and temporary cash investments.....	3,231,029
Other current and accrued assets.....	1,685,738
Deferred credits.....	583,558
Total assets and other debits.....	62,064,348
Liabilities and other credits	
Long term debt of subsidiary companies.....	31,480,000
Preferred stocks of subsidiary companies.....	8,187,270
Minority interest in common stock and surplus of subsidiaries including accrued dividends in arrears amounting to \$132,034 on preferred stock of subsidiary in the hands of public.....	352,405
Current and accrued liabilities.....	2,020,091
Customers advance for construction.....	491,063
Deferred liabilities and deferred credits.....	77,938

Liabilities and other credits—Continued.

Reserves:		
Depreciation and retirements.....		\$7,070,400
Property account adjustments.....		220,670
Other.....		4,100
Contributions in aid of construction.....		625,377
Parent company securities:		
Long term debt.....		5,245,000
Preferred stock.....		3,619,582
Common stock.....	\$1,124,555	
Capital surplus.....	63,009	
Earned surplus.....	1,482,888	
Common stock and surplus.....	2,670,452	2,670,452
Total liabilities and other credits.....		62,064,348

39,063 shares outstanding the liquidation value of which is \$3,906,300. In addition, dividends on preferred stock in arrears amount to \$3,509,159 for which there is no provision in this balance sheet.

18. A consolidated statement of capitalization and surplus of Community and its subsidiaries as at December 31, 1944 per books and adjusted to reflect liquidation value of the preferred stock (\$100 per share) and to include dividend arrears applicable to said stock follows:

	Per books			As adjusted	
	Held by American	Held by others	Total	Percent	Amount
Long term debt:					
Subsidiary companies.....	\$31,480,000		\$31,480,000	61.06	\$31,480,000
Parent company.....	839,500	4,855,500	5,695,000	10.17	5,245,000
Total long term debt.....	389,500	36,335,500	36,725,000	71.23	36,725,000
Subsidiary stocks:					
Parent company, stated value.....	2,473,469	8,187,270	10,660,739	15.88	8,187,270
Total preferred stocks.....	2,473,469	9,333,383	11,806,852	22.90	11,806,852
Minority interest in common stocks and surplus of subsidiaries including \$132,034 of dividends in arrears on preferred stock of a subsidiary.....		352,405	352,405	.60	362,405
Total long term debt preferred stocks and minority interest.....	2,862,969	46,021,288	48,884,257	94.82	48,884,257
Common stock and surplus:					
Common stock at \$1 par value.....	896,500	298,055	1,194,555	2.18	1,124,555
Capital surplus.....	11,029	51,980	63,009	0.12	63,009
Earned surplus.....	(182,261)	1,665,149	1,482,888	2.88	1,482,888
Total common stock and surplus.....	725,268	1,945,184	2,670,452	5.18	2,670,452
Total capitalization and surplus.....	3,588,237	47,966,472	51,554,709	100.00	47,966,472

() Denotes decrease.
 1 22,223 shares owned by American Communities Company and 4,471 shares owned by American Water Works and Electric Company, Inc.
 2 Adjusted to reflect liquidation value of \$100 per share in lieu of stated value and undecleared dividend arrears of \$3,509,159 (\$89.53 per share) on the 39,063 outstanding shares of the parent company's stock.

19. Condensed consolidated statements of income per books and certain pertinent ratios of Community and its subsidiaries for the five years ended December 31, 1944, are as follows:

[000 omitted]

	1944	1943	1942	1941	1940
Operating revenue.....	\$6,639	\$6,461	\$6,304	\$6,256	\$5,954
Operating revenue deductions.....	4,161	3,851	3,588	3,455	3,283
Operating income.....	2,478	2,610	2,716	2,801	2,671
Nonoperating income.....	10	11	7	6	7
Gross income.....	2,488	2,621	2,723	2,807	2,678
Income deductions.....	2,213	2,221	2,236	2,294	2,449
Net income.....	275	400	487	513	229
Preferred dividend requirements parent company.....	273	273	273	273	273
Balance.....	2	127	214	240	(44)
Times fixed charges earned.....	1.12	1.18	1.22	1.22	1.09
Times fixed charges and preferred dividends earned.....	1.00	1.05	1.09	1.09	.98

() Denotes decrease.

20. On December 30, 1937, the Commission issued its findings, opinion and order approving a plan under section 11 (e) of the act filed by American approving certain proposed action on the part of American and certain of its subsidiaries and, among other things, stating: "The Commission reserves its decision with respect to applicant's retention of its interest in American Communities Company system to afford an opportunity to effectuate the elimination of American Communities Company as an intermediate company and the recapitalization or reorganization of its system and an increase of applicant's equity therein." To date, American Communities Company has not been eliminated, American has not substantially increased its equity in that holding company system, and certain of the other transactions contemplated by the plan of 1937 have not been consummated.

It appearing to the Commission on the basis of the foregoing that the holding company system of American may not be in conformity with the requirements of sections 11 (b) (1) and 11 (b) (2) of the act and that proceedings should be instituted under sections 11 (b) (1) and 11 (b) (2) of the act with respect to American and its subsidiary companies to determine what action, if any, is necessary in order to effectuate compliance by American and its subsidiary companies with the provisions of section 11 (b) of the act with due regard to the above-mentioned findings, opinion and order of the Commission of December 30, 1937;

It further appearing to the Commission that it is appropriate in the public interest and in the interest of investors and consumers that a hearing be held with respect to Plans I and II filed by American and certain of its subsidiaries pursuant to section 11 (e) of the act and that the proceedings instituted herein by the Commission under sections 11 (b) (1) and 11 (b) (2) of the act and that the said proceedings involve common questions of law and fact and should be consolidated and heard together;

It is hereby ordered, That a proceeding be, and it hereby is, instituted under sections 11 (b) (1) and 11 (b) (2) of the act directed to American, and its subsidiary companies, that such pro-

ceeding be, and it hereby is, consolidated with the proceeding with respect to Plans I and II filed herein pursuant to section 11 (e) and that a hearing in the consolidated proceedings under the applicable provisions of the act and the rules and regulations of the Commission thereunder be held on April 9, 1946 at 10:00 a. m., E. S. T., at the office of the Securities and Exchange Commission, 18th and Locust Streets, Philadelphia 3, Pennsylvania. On such day, the hearing room clerk in Room 318 will advise as to the room where such hearing will be held.

It is further ordered, That jurisdiction be, and it hereby is, reserved to separate either for hearing in whole, or in part, for disposition in whole, or in part, of any issues or questions which may arise in these proceedings, and to take such other action as may appear conducive to an orderly, prompt and economical disposition of the matters involved.

It is further ordered, That American and its subsidiaries file with the secretary of the Commission on or before March 29, 1946 answers to the allegations contained in the paragraphs numbered 1 through 20, all inclusive of Section III herein in the form prescribed by Rule U-25 of the Rules and Regulations under the act.

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

Notice is hereby given of said hearing to the above-named applicants-respondents and to all interested persons, said notice to be given to said applicants-respondents and to Commissioners of the Department of Public Utilities, Commonwealth of Massachusetts; Public Utilities Commission of Connecticut; Department of Business Regulation of Rhode Island; Department of Public Service, State Division, Public Service Commission of New York; Public Utility Commission of the Commonwealth of Pennsylvania; Board of Public Utility Commissioners of New Jersey; Secretary of State, Delaware; Public Service Commission of

Maryland; Corporation Commission of the Commonwealth of Virginia; Public Service Commission of West Virginia; Public Utilities Commission of Ohio; Railroad Commission of Kentucky; Railroad and Public Utilities Commission of Tennessee; Public Service Commission of Indiana; Commerce Commission of Illinois; State Commerce Commission of Iowa; State Corporation Commission of Kansas; Public Service Commission of Missouri; Public Service Commission of Wisconsin; Public Service Commission of Alabama; and Corporation Commission of Arkansas by registered mail and to all other persons by publication of this notice and order in the FEDERAL REGISTER. Any person desiring to be heard in these proceedings shall file with the Secretary of this Commission on or before April 5, 1946, an appropriate request or application to be heard as provided by Rule XVII of the Commission's rules of practice.

It is further ordered, That American shall give additional notice of said hearing to all known holders of its capital stock and to all known holders of the capital stocks of Community and the preferred stock of Ohio Cities by causing a copy of this notice and order to be mailed to such holders at their respective last known addresses, such mailing to be made not less than 10 days prior to the date of said hearing.

It is further ordered, That without limiting the scope of the issues present in such consolidated proceedings, particular attention shall be directed at the hearing to the following matters and questions:

(1) Whether Plan I and Plan II as filed, or as they may hereafter be modified, are each necessary to effectuate the provisions of section 11 (b) of the act and fair and equitable to the persons affected thereby;

(2) Whether the treatment to be accorded each class of security holders affected by Plans I and II is in all respects fair and equitable, and particularly:

(a) Whether the proposal to dissolve and liquidate Community without any distribution on the common stock of Community is fair and equitable to the stockholders thereof;

(b) Whether the proposed payment to the public preferred-stock holders of Community of \$135 per share in cash and the alternative right to receive shares of the new common stock of Waterworks Holding Company are fair and equitable to the security holders of Community and to American and its security holders;

(c) Whether the proposed payment to the public preferred-stock holders of Ohio Cities \$120 per share in cash and the alternative right to receive shares of the new common stock of Waterworks Holding Company are fair and equitable to the security holders of Ohio Cities, the security holders of Community, and to American and its security holders;

(d) Whether the proposed satisfaction of the publicly held preferred stock of American by the payment of \$100 per share plus accrued dividends is fair and equitable;

(3) Whether the securities to be issued by Waterworks Holding Company will be reasonably adapted to the security structure of Waterworks Holding Company and its subsidiaries, and whether the terms and conditions of the sale of these securities are detrimental to the public interest or the interest of investors or consumers;

(4) Whether the proposed sales of securities by American to the public are in the public interest and the interest of investors and consumers, whether the terms and conditions thereof comply with all of the applicable standards of the act and of the rules and regulations promulgated thereunder, and whether the considerations to be received are in all respects fair and reasonable;

(5) Whether the proposed intrasystem sales and acquisitions of securities and assets will not be detrimental to the provisions of section 11 of the act, will serve the public interest by tending towards the economical and efficient development of an integrated public-utility system, and will comply with all of the applicable standards of the act and of the rules and regulations promulgated thereunder, and whether the considerations to be received and paid are in all respects fair and reasonable;

(6) Whether the accounting adjustments and entries proposed to be made in connection with Plans I and II are proper and in accordance with sound accounting practice;

(7) Whether Plans I and II as filed, or as modified, make appropriate provisions for the payment of expenses, fees, and remunerations in connection with the effectuation thereof, in what amounts such fees and remuneration should be paid and the fair and equitable allocation thereof;

(8) Generally, whether the proposed transactions are in all respects in the public interest and in the interest of investors and consumers and consistent with all applicable requirements of the act and with the rules thereunder and if not, what modifications should be required to be made therein and what terms and conditions should be imposed to satisfy the statutory standards;

(9) What action, if any, is necessary and should be required to be taken by the respondents herein, or any of them, to confine the holding company system of America and its subsidiaries to a single integrated public-utility system, and permissible additional systems and such other businesses as may be retained under the requirements of section 11 (b) (1) of the act;

(10) What action, if any, is necessary and should be required to be taken by the respondents herein, or any of them, to ensure that the corporate structure of the American holding company system is not unduly and unnecessarily complicated and that voting power is fairly and equitably distributed among the security holders thereof.

By the Commission.

[SEAL] ORVAL L. DuBOIS,
Secretary.

[F. R. Doc. 46-4730; Filed, Mar. 21, 1946;
10:07 a. m.]

[File Nos. 70-1101, 70-1102]

PUBLIC SERVICE CO. OF INDIANA, INC., AND
INDIANA GAS AND WATER CO., INC.

NOTICE OF FILING AND ORDER REOPENING AND
RECONVENING HEARING

At a regular session of the Securities and Exchange Commission, held at its office in the City of Philadelphia, Pa., on the 20th day of March, A. D. 1946.

In the matters of Public Service Company of Indiana, Inc., File No. 70-1101; Public Service Company of Indiana, Inc. and Indiana Gas and Water Company, Inc., File No. 70-1102.

Notice is hereby given that applications or declarations (or both) in the form of an amendment in the above-entitled matter have been filed with this Commission pursuant to the Public Utility Holding Company Act of 1935 by Public Service Company of Indiana, Inc., a subsidiary of The Middle West Corporation, a registered holding company.

All interested persons are referred to said amendment which is captioned "Amendment No. 10" and which is on file in the office of the Commission for a complete statement of the transactions therein proposed and which may be summarized as follows:

Public Service Company of Indiana, Inc., proposes to issue and sell through competitive bidding 150,000 shares of its 3% Cumulative Preferred Stock having a par value of \$100 per share, shares of such stock to be first offered in exchange for the company's presently outstanding 148,185 shares of Series A Preferred Stock on a share for share basis, with appropriate adjustments for the difference between the call price for the Series A Preferred Stock and the price at which unexchanged shares are to be offered to the public and accrued dividends, and to redeem all shares of presently outstanding preferred stock not exchanged.

Hearings have been held heretofore in the above-entitled matters; and

It appearing to the Commission that it is appropriate in the public interest and in the interests of investors and consumers that a further hearing be held with respect to said amendment and that the applications or declarations contained therein should not be granted or become effective except pursuant to further order of this Commission;

It is ordered, That the hearing in the above-entitled matter be reopened and reconvened and that under the applicable provisions of said act and rules of the Commission promulgated thereunder such hearing be held on the 29th day of March 1946, at 10:00 a. m., e. s. t., at the offices of the Securities and Exchange Commission, 18th and Locust Streets, Philadelphia 3, Pennsylvania. On such date, the hearing room clerk in Room 318 will advise as to the room in which such hearing will be held.

It is further ordered, That Allen MacCullen or any other officer or officers of this Commission designated by it for that purpose shall preside at such hearing. The officer so designated to preside at such hearing is hereby authorized to exercise all powers granted to the Com-

mission under section 18 (c) of said act and to a trial examiner under the Commission's rules of practice.

It is further ordered, That notice of said hearing is hereby given to Public Service Company of Indiana, Inc., to its respective security holders, to the Public Service Commission of Indiana, to the Federal Power Commission and to all interested persons; said notice to be given to Public Service Company of Indiana, Inc., to the Federal Power Commission and to the Public Service Commission of Indiana by registered mail, and to all other persons by publication of this notice and order in the Federal Register and by general release of this Commission distributed to the press and mailed to the mailing list for releases under the Public Utility Holding Company Act of 1935.

It is further ordered, That without limiting the scope of the issues presented by said applications or declarations, particular attention will be directed at said hearing to the following matters and questions:

(1) Whether the fees, commissions or other remuneration to be paid in connection with the proposed transactions are for necessary services and are reasonable in amount;

(2) Whether the proposed transactions comply with the applicable provisions of the act and the rules and regulations promulgated thereunder;

(3) What terms or conditions, if any, with respect to the proposed transactions should be prescribed in the public interest or for the protection of investors or consumers.

It is requested that any person desiring to be heard in this proceeding file with the Secretary of the Commission on or before March 27, 1946 an appropriate request or application to be heard, as provided in Rule XVII of the Commission's rules of practice.

By the Commission.

[SEAL] ORVAL L. DuBOIS,
Secretary.

[F. R. Doc. 46-4827; Filed, Mar. 22, 1946;
11:17 a. m.]

[File No. 70-1180]

BUFFALO NIAGARA ELECTRIC CORP.

ORDER RELEASING JURISDICTION OVER LEGAL
FEES AND EXPENSES

At a regular session of the Securities and Exchange Commission, held at its office in the City of Philadelphia, Pennsylvania, on the 20th day of March 1946.

The Commission having, by orders dated November 29, 1945 and December 12, 1945, granted an application by Buffalo Niagara Electric Corporation, a subsidiary of Niagara Hudson Power Corporation, in turn a subsidiary of The United Corporation, a registered holding company, pursuant to section 6 (b) of the Public Utility Holding Company Act of 1935 regarding exemption from the provisions of section 6 (a) of the act of the issue and sale, in accordance with the competitive bidding requirements of

Rule U-50, of \$56,929,000 principal amount of First Mortgage Bonds; and

The Commission having in said order of December 12, 1945 reserved jurisdiction over some of the legal fees and expenses in connection with the proposed transactions; and

The record having been completed with respect to the fee of \$3,750 and reimbursement of expenses in the amount of \$290.26 to be paid to Smith, Rae, Greer & Cartwright, counsel for the company, and information having been submitted regarding the nature and extent of the services rendered by said counsel in connection with the above transactions; and

The Commission having considered the record herein and finding that said fee and expenses are not unreasonable;

It is ordered, That the jurisdiction heretofore reserved over the payment of legal fees and expenses of counsel in connection with the above transaction be, and the same hereby is, released.

By the Commission.

[SEAL] ORVAL L. DuBOIS,
Secretary.

[F. R. Doc. 46-4824; Filed, Mar. 22, 1946; 11:17 a. m.]

[File No. 70-1202]

BUFFALO NIAGARA ELECTRIC CORP.

ORDER RELEASING JURISDICTION OVER LEGAL FEES AND EXPENSES

At a regular session of the Securities and Exchange Commission, held at its office in the City of Philadelphia, Pennsylvania, on the 20th day of March, 1946.

The Commission having, by orders dated December 28, 1945 and January 9, 1946, granted an application by Buffalo Niagara Electric Corporation, a subsidiary of Niagara Hudson Power Corporation, in turn a subsidiary of The United Corporation, a registered holding company, pursuant to section 6 (b) of the Public Utility Holding Company Act of 1935 regarding exemption from the provisions of section 6 (a) of the act of the issue and sale, in accordance with the competitive bidding requirements of Rule U-50, of 350,000 shares of preferred stock having a \$100 par value; and

The Commission having, in said order of January 9, 1946, reserved jurisdiction over some of the legal fees and expenses in connection with the proposed transactions; and

The record having been completed with respect to the fees of \$15,000 and \$1,250 to be paid to LeBoeuf & Lamb and Smith, Rae, Greer & Cartwright, respectively, both counsel for the company, and information having been submitted regarding the nature and extent of the services rendered by said counsel in connection with the above transactions; and

The Commission having considered the record herein and finding that said fees are not unreasonable;

It is ordered, That the jurisdiction heretofore reserved over the payment of legal fees and expenses of counsel in

connection with the above transactions be, and the same hereby is, released.

By the Commission.

[SEAL] ORVAL L. DuBOIS,
Secretary.

[F. R. Doc. 46-4825; Filed, Mar. 22, 1946; 11:17 a. m.]

[File No. 70-1223]

NIAGARA HUDSON POWER CORP., CENTRAL NEW YORK POWER CORP.

SUPPLEMENTAL ORDER GRANTING APPLICATION AND RELEASING JURISDICTION

At a regular session of the Securities and Exchange Commission, held at its office in the City of Philadelphia, Pennsylvania, on the 20th day of March 1946.

Niagara Hudson Power Corporation, a holding company subsidiary of The United Corporation, a registered holding company, and Central New York Power Corporation (Central New York), a subsidiary of Niagara Hudson Power Corporation, having filed applications and declarations pursuant to sections 6 (b), 12 (b) and 12 (c) of the Public Utility Holding Company Act of 1935 including, among other things, an application by Central New York filed pursuant to section 6 (b) of the act for exemption from the provisions of section 6 (a) of the act of the issue and sale, in accordance with the competitive bidding requirements of Rule U-50, of 200,00 shares of preferred stock having a par value of \$100 per share; and

The Commission, by order dated March 8, 1946, having, among other things, granted said application subject to the terms and conditions prescribed in Rule U-24 and subject to the following further conditions:

(1) That Central New York obtain from the Public Service Commission of the State of New York a final order expressly authorizing the issue and sale of said preferred stock;

(2) That the proposed issue and sale of said preferred stock shall not be consummated until the results of competitive bidding pursuant to Rule U-50 shall have been made a matter of record in this proceeding and a further order shall have been entered by this Commission in the light of the record so completed, which order may contain such further terms and conditions as may then be deemed appropriate; and

The Commission in said order having reserved jurisdiction over the payment of all legal fees and expenses of counsel in connection with the proposed transactions; and

Central New York having filed an amendment to its application herein setting forth the action taken to comply with the requirements of Rule U-50 and showing that pursuant to the invitation for competitive bids, bids for said 200,000 shares of preferred stock were submitted by two groups of underwriters headed by Morgan, Stanley & Co. and Harriman, Ripley & Co., Inc., respectively, as follows:

	Price to company per share	Dividend rate	Annual cost to company
Underwriting group:		Per-	Per-
Morgan, Stanley & Co.....	\$100.15	cent 3.40	cent 3.394
Harriman Ripley & Co., Inc.....	100.086	3.40	3.397

Said amendment having further stated that Central New York has accepted the bid of Morgan, Stanley & Co. for the preferred stock, as set out above, and that the securities will be offered for sale to the public at a price of \$101.50 per share resulting in an underwriters' spread of \$1.35 per share; and

Said amendment also setting forth that Central New York has obtained from the Public Service Commission of the State of New York a final order expressly authorizing the issue and sale of said preferred stock; and

The Commission having examined the record with respect to the legal services performed for Central New York and the underwriters in connection with the transactions, together with a statement of legal fees in the amount of \$16,000 to be paid by Central New York to LeBoeuf & Lamb, and legal fees in the sum of \$10,000 to be paid by the underwriters to Simpson, Thatcher & Bartlett; and

The Commission having considered the record herein and finding no basis for imposing terms and conditions with respect to the price to be paid to the company, the dividend rate on the preferred stock, the redemption price therefor and the proposed underwriters' spread; and

It appearing to the Commission that the legal fees incurred by the company and by the underwriters, as set out above, are not unreasonable and that jurisdiction over them should now be released;

It is ordered, That said application, as amended, be, and the same hereby is, granted, subject to the terms and conditions prescribed in Rule U-24 and that the jurisdiction heretofore reserved over the payment of legal fees and expenses of all counsel in connection with the proposed transactions be, and the same hereby is, released.

By the Commission.

[SEAL] ORVAL L. DuBOIS,
Secretary.

[F. R. Doc. 46-4823; Filed, Mar. 22, 1946; 11:17 a. m.]

[File No. 70-1247]

CENTRAL MAINE POWER CO.

NOTICE OF FILING AND ORDER FOR HEARING

At a regular session of the Securities and Exchange Commission, held at its office in the City of Philadelphia, Pa., on the 20th day of March 1946.

Notice is hereby given that an application and declaration has been filed with this Commission, pursuant to the Public Utility Holding Company Act of 1935, by Central Maine Power Company ("Central Maine"), a public utility subsidiary of New England Public Service Company, a registered holding company.

All interested persons are referred to said document which is on file in the office of this Commission for a statement of the transactions therein proposed which is summarized below. Central Maine proposes to:

1. Issue and sell \$13,000,000 principal amount of First and General Mortgage Bonds of a new series, to be designated as Series N, under its First and General Mortgage, as supplemented.

2. Redeem and retire the entire outstanding \$13,314,000 principal amount of First and General Mortgage Bonds, Series H, 3½% due 1966, at 104½%, and \$4,186,000 principal amount (of the \$4,449,000 to be outstanding after sinking fund redemptions already provided for) of First and General Mortgage Bonds, Series J, 3½% due 1968, at 105%.

3. Redeem and retire the entire outstanding \$1,500,000 principal amount of 2¾% serial notes due serially to December 1, 1948, and the entire outstanding \$2,000,000 principal amount of 3% serial notes due serially to December 1, 1952, in each case at their principal amount.

4. Increase the authorized amount of preferred stock, \$100 par value per share, from \$19,835,100 aggregate par amount to \$30,000,000 aggregate par amount and cancel the authorized \$1,575,900 aggregate par amount of \$50 preferred stock. Central Maine will issue 220,000 shares of \$100 par preferred stock which will be offered to the holders of 111,231 shares of \$100 par 7% preferred stock, 79,191 shares of \$100 par preferred stock \$6 dividend series and 21,518 shares of \$50 preferred stock 5% dividend series, on the basis of an equality of par value with a cash payment equal to the difference between the respective redemption prices of the presently outstanding preferred stock and the initial public offering price of the new preferred stock, together with an amount equal to dividends accrued on such shares of presently outstanding preferred stock to the redemption date (adjusted to reflect dividends on the new preferred stock from the date of issue). The proposed exchange offer is not extended to the company's presently outstanding 5,713 shares of non-callable 6% preferred stock, \$100 par value per share.

5. Redeem all of the shares of presently outstanding preferred stock not exchanged for the shares of new preferred stock, at the redemption prices of \$120 for the 7% preferred stock, \$107.50 for the preferred stock, 6% dividend series, and \$53 for the \$50 preferred stock, 5% dividend series.

6. Increase the authorized amount of common stock, \$10 par value per share, from \$15,000,000 aggregate par amount to \$25,000,000 aggregate par amount. Central Maine will issue and sell as much additional common stock as may be required to provide it with funds of approximately \$10,000,000 at a price per share not less than the par value thereof. Such shares are to be offered to the holders of the company's outstanding 6% preferred stock and common stock (other than New England Public Service Company) in accordance with their preemptive rights.

7. Make the following charges to earned surplus: (a) \$1,805,119, being the balance at December 31, 1945 of the ac-

count, Intangibles Being Amortized; and (b) \$1,554,364.12, being the balance at December 31, 1945 of the account, Unamortized Debt Discount and Expense. It is stated that the company will also charge to earned surplus all premium and expense incurred in connection with the call of the presently outstanding preferred stock and the issue and sale of the new preferred and common stocks, and the net cost of calling the presently outstanding bonds and issuing the new bonds. Any premiums which may be received from the sale of the new preferred stock or common stock will be credited to the account, Premium on Capital Stock.

The net proceeds from the sale of the bonds, preferred stock and common stock, together with treasury funds of the company, are to be used by Central Maine to (a) redeem and retire its Series H bonds and redeem and retire some of its Series J bonds as specified above; (b) redeem and retire \$3,500,000 principal amount of serial notes without premium; (c) effect the retirement of its presently outstanding preferred stock by exchange and by call for redemption; and (d) pay the expenses incurred in connection with the foregoing transactions.

Central Maine proposes to complete the preferred stock exchange prior to inviting bids for the purchase of the bonds, the unexchanged shares of new preferred stock and the common stock.

Central Maine requests an exemption from the competitive bidding requirements of Rule U-50 with respect to the preferred stock exchange offer, and proposes that exchanges be solicited in the State of Maine by members of the National Association of Security Dealers, Inc., in that State, in connection with which a reasonable dealer-manager fee and reasonable commissions will be paid. The name of the dealer-manager to be employed, the terms and conditions of the contract and the commissions to be paid for the services rendered will be furnished by an amendment to the application and declaration.

It is proposed that the Series N bonds, the new preferred stock (not exchanged) and the additional common stock (subject to the preemptive offer) will be sold at competitive bidding pursuant to Rule U-50. The interest rate of the bonds, the dividend rate of the new preferred stock, the redemption prices of the bonds and the new preferred stock, the public offering price of the bonds, the new preferred stock and the new common stock, the number of shares of common stock to be issued, and the amount of commissions to be paid to the underwriters in each case will be determined by competitive bidding and will be supplied by amendment. The invitation for bids will specify that the dividend rate on the new preferred stock shall be not less than 3.4% and the price to be paid to the company shall be not less than par value nor more than \$103.50, and the exchange offer will so state.

In connection with the proposed transactions, Central Maine also requests that the dividend restrictions with regard to the company contained

in conditions (2) and (3) of the Commission's order of November 4, 1942 (Holding Company Act Release No. 3883) be rescinded.

The applicant-declarant has designated sections 6 (b), 7 and 12 (c) of the act and Rules U-42, U-43 and U-50 promulgated thereunder as applicable to the proposed transactions and state that the issuance, exchange and sale of the new securities are subject to the approval of the Public Utilities Commission of Maine.

It appearing to the Commission that it is appropriate in the public interest and in the interest of investors and consumers that a hearing be held with respect to the said application and declaration and that the application and declaration shall not be granted or permitted to become effective except pursuant to further order of the Commission;

It is ordered, That a hearing on the application and declaration under the applicable provisions of the act and the rules and regulations of the Commission promulgated thereunder be held on April 9, 1946 at 10:00 a. m., e. s. t., at the offices of the Securities and Exchange Commission, 18th and Locust Streets, Philadelphia 3, Pennsylvania. On such date the hearing room clerk in Room 318 will advise as to the room in which such hearing will be held. At such hearing cause shall be shown why such application and declaration should be granted and permitted to become effective, respectively.

It is further ordered, That any person desiring to be heard or otherwise wishing to participate in this proceeding shall file with the Secretary of the Commission on or before April 8, 1946, his request or application therefor as provided by Rule XVII of the Rules of Practice of the Commission.

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

It is further ordered, That, without limiting the scope of the issues presented by said application and declaration, particular attention will be directed at such hearing to the following matters and questions:

1. Whether the securities proposed to be issued and sold by Central Maine are solely for the purpose of financing the business in which it is engaged;

2. Whether the terms and conditions of the issue and sale of the securities of Central Maine are detrimental to the public interest or the interest of investors or consumers;

3. Whether the terms and conditions of the proposed exchange offer affecting the preferred stock of Central Maine are fair and reasonable in the public interest and in the interest of investors and consumers, and whether an exemption from the competitive bidding requirements of Rule U-50 should be granted with respect thereto;

4. Whether the proposed accounting entries to be recorded in connection with the proposed transactions are proper and conform to sound accounting principles;

5. Whether the fees, commissions or other remuneration to be paid directly or indirectly in connection with the proposed transactions are reasonable; and

6. Generally, whether the proposed transactions comply with all the applicable provisions and requirements of the act and rules and regulations promulgated thereunder and whether it is necessary or appropriate in the public interest or for the protection of investors or consumers or to prevent the circumvention of any of the provisions of the act or rules, regulations or orders thereunder to impose terms and conditions in connection with any of the proposed transactions.

It is further ordered, That the Secretary of the Commission shall serve, by registered mail, a copy of this notice on Central Maine Power Company and on the Public Utilities Commission of the State of Maine, and that notice of said hearing be given to all other persons by publication of this notice and order in the FEDERAL REGISTER.

By the Commission.

[SEAL]

ORVAL L. DuBOIS,
Secretary.

[F. R. Doc. 46-4828; Filed, Mar. 22, 1946;
11:17 a. m.]

OFFICE OF PRICE ADMINISTRATION.

[MPR 188, Order 124 Under Order A-2]

UNITED CO-OPERATIVES, INC.

ADJUSTMENT OF MAXIMUM PRICES

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register, and pursuant to paragraph (a) (20) of Order A-2 under Maximum Price Regulation 188, It is ordered:

(a) The adjusted maximum prices for sales by United Co-operatives, Inc., of the following trade sales paints manufactured by United Co-operatives, Inc., 510 West Ely Street, Alliance, Ohio, are established as follows:

Product:	Price (per gallon)
Exterior paint, formula-T.....	\$1.92
Exterior paint, formula-L.....	2.11
Trim paint, rich green.....	2.38
Standard red barn paint.....	1.13
Super red barn paint.....	1.36
Battleship gray porch and floor enamel.....	2.07
Implement paint, red.....	2.21
Flat wall paint, white.....	1.75
Semi-gloss finish, white.....	2.11
Quick-dry enamel, white.....	2.27

(b) Maximum prices for sales by resellers of the aforementioned commodities shall be determined as follows: The resellers shall add to the maximum sales price he had in effect to a purchaser of the same class, just prior to the issuance of this order, the amount by which his buying price of the commodities in question has been increased due to the adjustment granted the manufacturer by this order.

(c) Anything in this order to the contrary notwithstanding, the manufac-

turer and resellers may not increase their maximum sales price of any of the commodities to a level in excess of the general level of prices prevailing for similar trade sales paints at the same distributive levels in the market area involved.

(d) The ceiling prices adjusted by this order are subject to the same freight and trade practices as prevailed on each seller's sales of the commodities set forth in paragraph (a) above.

(e) At the time of, or prior to the first invoice to each purchaser for resale after the effective date of this order the seller shall notify the purchaser in writing of the maximum prices and conditions established by this order for sales by the purchaser. This notice may be given in any convenient form.

(f) This order may be amended or revoked by the Price Administrator at any time.

This Order No. 124 shall become effective March 22, 1946.

Issued this 21st day of March 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-4762; Filed, Mar. 21, 1946;
11:28 a. m.]

[MPR 120, Corr. to Order 1556]

J. A. LEAMER COAL CO. ET AL.

ESTABLISHMENT OF PRICES AND PRICE CLASSIFICATIONS

Order No. 1556 under Maximum Price Regulation No. 120 is hereby corrected in the following respect:

The maximum prices for coals for truck shipment appearing on Page 3, applicable to Mine Index No. 2358 of Boyles Coal Supply Company, are corrected to read as follows:

	Size group Nos.										
	1	2	3	4	5	6	7	8	9	10	11
Truck shipment ¹	\$4.44	\$4.44	\$4.44	\$4.09	\$4.04	\$4.04	\$4.04	\$3.29	\$2.74	\$2.74	\$2.49

¹ Previously established.

This correction shall become effective as of January 10, 1946.

Issued this 21st day of March 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-4759; Filed, Mar. 21, 1946;
11:27 a. m.]

[MPR 188, Order 4920]

HELLER ENGINEERING & MFG. CO.

APPROVAL OF MAXIMUM PRICES

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register, and pursuant to § 1499.158 of Maximum Price Regulation No. 188, It is ordered:

(a) This order establishes maximum prices for sales and deliveries of certain articles manufactured by Heller Engineering & Manufacturing Company, 749 South San Pedro Street, Los Angeles 14, Calif.

(1) For all sales and deliveries to the following classes of purchasers by the sellers indicated below, the maximum prices are those set forth below:

Article	Model No.	For sales by the manufacturer to—		For sales by any person to consumers
		Jobbers	Retailers	
Aluminum table lamp without shade.....	1	\$7.06	\$8.31	\$14.95

These maximum prices are for the articles described in the manufacturer's application dated October 25, 1945.

(2) For sales by the manufacturer, the maximum prices apply to all sales and deliveries since Maximum Price Regulation No. 188 became applicable to those sales and deliveries. For sales to persons

other than consumers they are f. o. b. factory, 2% 10 days, net 30. The maximum price to consumers is net, delivered.

(3) For sales by persons other than the manufacturer, the maximum prices apply to all sales and deliveries after the effective date of this order. Those prices are subject to each seller's customary terms and conditions of sale on sales of similar articles.

(4) If the manufacturer wishes to make sales and deliveries to any other class of purchaser or on other terms and conditions of sale, he must apply to the Office of Price Administration, Washington, D. C., under the Fourth Pricing Method, § 1499.158, of Maximum Price Regulation 188, for the establishment of maximum prices for those sales, and no sales or deliveries may be made until maximum prices have been authorized by the Office of Price Administration.

(b) The manufacturer shall attach a tag or label to every article for which a maximum price for sales to consumers is established by this order. That tag or label shall contain the following statement, with the proper model number and the ceiling price inserted in the blank spaces:

Model Number -----
OPA Retail Ceiling Price—\$-----
Do Not Detach

(c) At the time of, or prior to, the first invoice to each purchaser for resale, the manufacturer shall notify the purchaser in writing of the maximum prices and conditions established by this order for sales by the purchaser. This notice may be given in any convenient form.

(d) Jobbers' maximum prices for sales of the articles covered by this order shall be established under the provisions of section 4.5 of SR 14J.

(e) This order may be revoked or amended by the Price Administrator at any time.

(f) This order shall become effective on the 22d day of March 1946.

Issued this 21st day of March 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-4761; Filed, Mar. 21, 1946;
11:28 a. m.]

[MPR 260, Order 2115]

TAMPA CIGAR CO.

AUTHORIZATION OF MAXIMUM PRICES

For the reasons set forth in an opinion accompanying this order, and pursuant to § 1358.102 (b) of Maximum Price Regulation No. 260; *It is ordered, That:*

(a) Francisco Arango III, d/b/a Tampa Cigar Company, 2502 12th Street, Tampa 5, Fla. (hereinafter called "manufacturer") and wholesalers and retailers may sell, offer to sell or deliver and any person may buy, offer to buy or receive each brand and size or frontmark, and packing of the following domestic cigars at the appropriate maximum list price and maximum retail price set forth below:

Brand	Size or frontmark	Packing	Maximum list price	Maximum retail price
Tampa Monarch.	Ideals.....	50	Per M \$93.75	Cents 2 for 25

(b) The manufacturer and wholesalers shall grant, with respect to their sales of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the discounts they customarily granted in March 1942 on their sales of domestic cigars of the same price class to purchasers of the same class, unless a change therein results in a lower price. Packing differentials charged by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class may be charged on corresponding sales of each brand and size or frontmark of cigars priced by this order, but shall not be increased. Packing differentials allowed by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class shall be allowed on corresponding sales of each brand and size or frontmark of cigars priced by this

order and shall not be reduced. If a brand and size or frontmark of domestic cigars for which maximum prices are established by this order is of a price class not sold by the manufacturer or the particular wholesaler in March 1942, he shall, with respect to his sales thereof, grant the discounts and may charge and shall allow the packing differentials customarily granted, charged or allowed (as the case may be) in March 1942 by his most closely competitive seller of the same class on sales of domestic cigars of the same March 1942 price class to purchasers of the same class.

(c) On or before the first delivery to any purchaser of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the manufacturer and every other seller (except a retailer) shall notify the purchaser of the maximum list price and the maximum retail price established by this order for such brand and size or frontmark of domestic cigars. The notice shall conform to and be given in the manner prescribed by § 1358.113 of Maximum Price Regulation No. 260.

(d) Unless the context otherwise requires, appropriate provisions of Maximum Price Regulation No. 260, shall apply to sales for which maximum prices are established by this order.

(e) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective March 22, 1946.

Issued this 21st day of March 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-4763; Filed, Mar. 21, 1946;
11:29 a. m.]

[MPPR 188, Order 4919]

E. INGRAHAM CO.

APPROVAL OF MAXIMUM PRICES

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register, and pursuant to § 1499.158 of Maximum Price Regulation No. 188; *It is ordered:*

(a) This order establishes maximum prices for sales and deliveries of certain articles manufactured by the E. Ingraham Company, Bristol, Connecticut.

(1) For all sales and deliveries to the following classes of purchasers by the sellers indicated below, the maximum prices are those set forth below:

Item	Model	Manufacturer to wholesaler	Wholesaler to retailer		Consumer
			Case lots	Broken cases	
Sentinel electric clock.....	Lyric SA-14.....	Each \$1.98	Each \$2.47	Each \$2.57	Each \$3.95

† Exclusive of excise taxes.

These prices are inclusive of the adjustments allowed by Order 93 under Supplementary Order No. 119.

These maximum prices are for the articles described in the manufacturer's application dated December 14, 1945.

(2) For sales by the manufacturer, the maximum prices apply to all sales and deliveries since Maximum Price Regulation No. 188 became applicable to those sales and deliveries. Terms are net 30

days, freight prepaid on shipments of 100 pounds or more.

(3) For sales by persons other than the manufacturer, the maximum prices apply to all sales and deliveries after the effective date of this order. Those prices are subject to each seller's customary terms and conditions of sale on sales of similar articles.

(4) If the manufacturer wishes to make sales and deliveries to any other class of purchaser or on other terms and conditions of sale, he must apply to the Office of Price Administration, Washington, D. C., under the Fourth Pricing Method, § 1499.158 of Maximum Price Regulation No. 188, for the establishment of maximum prices for those sales, and no sales or deliveries may be made until maximum prices have been authorized by the Office of Price Administration.

(b) The manufacturer shall attach a tag or label to every article for which a maximum price for sales to consumers is established by this order. That tag or label shall contain the following statement, with the proper model number and the ceiling price inserted in the blank spaces:

Model No. -----
OPA Retail Ceiling Price—\$3.95
Do Not Detach

(c) At the time of, or prior to, the first invoice to each purchaser for resale, the manufacturer shall notify the purchaser in writing of the maximum prices and conditions established by this order for sales by the purchaser. This notice may be given in any convenient form.

(d) This order may be revoked or amended by the Price Administrator at any time.

(e) This order shall become effective on the 22d day of March 1946.

Issued this 21st day of March 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-4760; Filed, Mar. 21, 1946;
11:28 a. m.]

[MPR 260, Order 2116]

C. A. BURBETT CIGAR CO.

AUTHORIZATION OF MAXIMUM PRICES

For the reasons set forth in an opinion accompanying this order, and pursuant to § 1358.102 (b) of Maximum Price Regulation No. 260; *It is ordered, That:*

(a) C. A. Burbett Cigar Company, 1903 West Madison Street, Chicago 12, Ill. (hereinafter called "manufacturer") and wholesalers and retailers may sell, offer to sell or deliver and any person may buy, offer to buy or receive each brand and size or frontmark, and packing of the following domestic cigars at the appropriate maximum list price and maximum retail price set forth below:

Brand	Size or frontmark	Packing	Maximum list price	Maximum retail price
Burbett.....	Brevas Straight, Queen Shaped...	50 50	Per M \$97.50 97.50	Cents 13 13

(b) The manufacturer and wholesalers shall grant, with respect to their sales of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the discounts they customarily granted in March 1942 on their sales of domestic cigars of the same price class to purchasers of the same class, unless a change therein results in a lower price. Packing differentials charged by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class may be charged on corresponding sales of each brand and size or frontmark of cigars priced by this order, but shall not be increased. Packing differentials allowed by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class shall be allowed on corresponding sales of each brand and size or frontmark of cigars priced by this order and shall not be reduced. If a brand and size or frontmark of domestic cigars for which maximum prices are established by this order is of a price class not sold by the manufacturer or the particular wholesaler in March 1942, he shall, with respect to his sales thereof, grant the discounts and may charge and shall allow the packing differentials customarily granted, charged or allowed (as the case may be) in March 1942 by his most closely competitive seller of the same class on sales of domestic cigars of the same March 1942 price class to purchasers of the same class.

(c) On or before the first delivery to any purchaser of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the manufacturer and every other seller (except a retailer) shall notify the purchaser of the maximum list price and the maximum retail price established by this order for such brand and size or frontmark of domestic cigars. The notice shall conform to and be given in the manner prescribed by § 1358.113 of Maximum Price Regulation No. 260.

(d) Unless the context otherwise requires, appropriate provisions of Maximum Price Regulation No. 260, shall apply to sales for which maximum prices are established by this order.

(e) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective March 22, 1946.

Issued this 21st day of March 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-4764; Filed, Mar. 21, 1946; 11:29 a. m.]

[MPR 260, Order 2117]

VANDEN BERGE CIGAR CO.

AUTHORIZATION OF MAXIMUM PRICES

For the reasons set forth in an opinion accompanying this order, and pursuant to § 1358.102 (b) of Maximum Price Regulation No. 260; *It is ordered*, That:

(a) Vanden Berge Cigar Company, 1055 E. Fulton Street, Grand Rapids 3,

Mich. (hereinafter called "manufacturer") and wholesalers and retailers may sell, offer to sell or deliver and any person may buy, offer to buy or receive each brand and size or frontmark, and packing of the following domestic cigars at the appropriate maximum list price and maximum retail price set forth below:

Brand	Size or frontmark	Packing	Maximum list price	Maximum retail price
Pinzon.....	Perfecto.....	50	Per M \$90.00	Cents 12
Van Dam.....	Panetelas.....	50	108.75	2 for 29
	Favorita.....	50	123.00	15
	Aristocrat.....	50	134.00	2 for 35
	Supreme.....	50	154.00	20

(b) The manufacturer and wholesalers shall grant, with respect to their sales of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the discounts they customarily granted in March 1942 on their sales of domestic cigars of the same price class to purchasers of the same class, unless a change therein results in a lower price. Packing differentials charged by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class may be charged on corresponding sales of each brand and size or frontmark of cigars priced by this order, but shall not be increased. Packing differentials allowed by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class shall be allowed on corresponding sales of each brand and size or frontmark of cigars priced by this order and shall not be reduced. If a brand and size or frontmark of domestic cigars for which maximum prices are established by this order is of a price class not sold by the manufacturer or the particular wholesaler in March 1942, he shall, with respect to his sales thereof, grant the discounts and may charge and shall allow the packing differentials customarily granted, charged or allowed (as the case may be) in March 1942 by his most closely competitive seller of the same class on sales of domestic cigars of the same March 1942 price class to purchasers of the same class.

(c) On or before the first delivery to any purchaser of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the manufacturer and every other seller (except a retailer) shall notify the purchaser of the maximum list price and the maximum retail price established by this order for such brand and size or frontmark of domestic cigars. The notice shall conform to and be given in the manner prescribed by § 1358.113 of Maximum Price Regulation No. 260.

(d) Unless the context otherwise requires, appropriate provisions of Maximum Price Regulation No. 260, shall apply to sales for which maximum prices are established by this order.

(e) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective March 22, 1946.

Issued this 21st day of March 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-4765; Filed, Mar. 21, 1946; 11:29 a. m.]

[MPR 260, Order 2118]

LOPEZ CIGAR FACTORY

AUTHORIZATION OF MAXIMUM PRICES

For the reasons set forth in an opinion accompanying this order, and pursuant to § 1358.102 (b) of Maximum Price Regulation No. 260; *It is ordered*, That:

(a) Lopez Cigar Factory, 808 E. Palm Avenue, Tampa, Fla. (hereinafter called "manufacturer") and wholesalers and retailers may sell, offer to sell or deliver and any person may buy, offer to buy or receive each brand and size or frontmark, and packing of the following domestic cigars at the appropriate maximum list price and maximum retail price set forth below:

Brand	Size or frontmark	Packing	Maximum list price	Maximum retail price
Rio Letta.....	Tov.....	50	Per M \$82.50	Cents 11
	Kings.....	50	93.75	2 for 25
	Coronas.....	50	101.25	2 for 27

(b) The manufacturer and wholesalers shall grant, with respect to their sales of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the discounts they customarily granted in March 1942 on their sales of domestic cigars of the same price class to purchasers of the same class, unless a change therein results in a lower price. Packing differentials charged by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class may be charged on corresponding sales of each brand and size or frontmark of cigars priced by this order, but shall not be increased. Packing differentials allowed by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class shall be allowed on corresponding sales of each brand and size or frontmark of cigars priced by this order and shall not be reduced. If a brand and size or frontmark of domestic cigars for which maximum prices are established by this order is of a price class not sold by the manufacturer or the particular wholesaler in March 1942, he shall, with respect to his sales thereof, grant the discounts and may charge and shall allow the packing differentials customarily granted, charged or allowed (as the case may be) in March 1942 by his most closely competitive seller of the same class on sales of domestic cigars of the

same March 1942 price class to purchasers of the same class.

(c) On or before the first delivery to any purchaser of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the manufacturer and every other seller (except a retailer) shall notify the purchaser of the maximum list price and the maximum retail price established by this order for such brand and size or frontmark of domestic cigars. The notice shall conform to and be given in the manner prescribed by § 1358.113 of Maximum Price Regulation No. 260.

(d) Unless the context otherwise requires, appropriate provisions of Maximum Price Regulation No. 260, shall apply to sales for which maximum prices are established by this order.

(e) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective March 22, 1946.

Issued this 21st day of March 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-4766; Filed, Mar. 21, 1946; 11:30 a. m.]

[MPR 260, Order 2119]

SPENCER CIGAR CO.

AUTHORIZATION OF MAXIMUM PRICES

For the reasons set forth in an opinion accompanying this order, and pursuant to § 1358.102 (b) of Maximum Price Regulation No. 260; *It is ordered*, That:

(a) Spencer Cigar Company, 213-219 S. Stewart Street, Quincy, Fla. (hereinafter called "manufacturer") and wholesalers and retailers may sell, offer to sell or deliver and any person may buy, offer to buy or receive each brand and size or frontmark, and packing of the following domestic cigars at the appropriate maximum list price and maximum retail price set forth below:

Brand	Size or frontmark	Packing	Maximum list price	Maximum retail price
Columbia Dome	Perfecto 1.....	50	Per M \$90	Cents 12

¹ Prices apply to this brand and frontmark using only all Havana (Type S1) wrappers.

(b) The manufacturer and wholesalers shall grant, with respect to their sales of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the discounts they customarily granted in March 1942 on their sales of domestic cigars of the same price class to purchasers of the same class, unless a change therein results in a lower price. Packing differentials charged by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class may be charged on corresponding sales of each brand and size or frontmark of cigars priced by this order, but shall not be increased. Packing differentials allowed by the manufacturer or a whole-

saler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class shall be allowed on corresponding sales of each brand and size or frontmark of cigars priced by this order and shall not be reduced. If a brand and size or frontmark of domestic cigars for which maximum prices are established by this order is of a price class not sold by the manufacturer or the particular wholesaler in March 1942, he shall, with respect to his sales thereof, grant the discounts and may charge and shall allow the packing differentials customarily granted, charged or allowed (as the case may be) in March 1942 by his most closely competitive seller of the same class on sales of domestic cigars of the same March 1942 price class to purchasers of the same class.

(c) On or before the first delivery to any purchaser of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the manufacturer and every other seller (except a retailer) shall notify the purchaser of the maximum list price and the maximum retail price established by this order for such brand and size or frontmark of domestic cigars. The notice shall conform to and be given in the manner prescribed by § 1358.113 of Maximum Price Regulation No. 260.

(d) Unless the context otherwise requires, appropriate provisions of Maximum Price Regulation No. 260, shall apply to sales for which maximum prices are established by this order.

(e) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective March 22, 1946.

Issued this 21st day of March 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-4767; Filed, Mar. 21, 1946; 11:30 a. m.]

[MPR 260, Order 2120]

JOHN W. DEITZ

AUTHORIZATION OF MAXIMUM PRICES

For the reasons set forth in an opinion accompanying this order, and pursuant to § 1358.102 (b) of Maximum Price Regulation No. 260; *It is ordered*, That:

(a) John W. Deitz, 93 N. Main Street, Red Lion, Pennsylvania (hereinafter called "manufacturer") and wholesalers and retailers may sell, offer to sell or deliver and any person may buy, offer to buy or receive each brand and size or frontmark, and packing of the following domestic cigars at the appropriate maximum list price and maximum retail price set forth below:

Brand	Size or frontmark	Packing	Maximum list price	Maximum retail price
James Madison	De Luxe 1.....	50	Per M \$75	Cents 10

¹ Prices apply only to this brand and frontmark using 60 percent Havana (type S1) and 40 percent Porto Rico (type 46) short filler.

(b) The manufacturer and wholesalers shall grant, with respect to their sales of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the discounts they customarily granted in March 1942 on their sales of domestic cigars of the same price class to purchasers of the same class, unless a change therein results in a lower price. Packing differentials charged by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class may be charged on corresponding sales of each brand and size or frontmark of cigars priced by this order, but shall not be increased. Packing differentials allowed by the manufacturer or a wholesaler in March 1942 on sales of domestic cigars of the same price class to purchasers of the same class shall be allowed on corresponding sales of each brand and size or frontmark of cigars priced by this order and shall not be reduced. If a brand and size or frontmark of domestic cigars for which maximum prices are established by this order is of a price class not sold by the manufacturer or the particular wholesaler in March 1942, he shall, with respect to his sales thereof, grant the discounts and may charge and shall allow the packing differentials customarily granted, charged or allowed (as the case may be) in March 1942 by his most closely competitive seller of the same class on sales of domestic cigars of the same March 1942 price class to purchasers of the same class.

(c) On or before the first delivery to any purchaser of each brand and size or frontmark of domestic cigars for which maximum prices are established by this order, the manufacturer and every other seller (except a retailer) shall notify the purchaser of the maximum list price and the maximum retail price established by this order for such brand and size or frontmark of domestic cigars. The notice shall conform to and be given in the manner prescribed by § 1358.113 of Maximum Price Regulation No. 260.

(d) Unless the context otherwise requires, appropriate provisions of Maximum Price Regulation No. 260, shall apply to sales for which maximum prices are established by this order.

(e) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective March 22, 1946.

Issued this 21st day of March 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-4768; Filed, Mar. 21, 1946; 11:30 a. m.]

[MPR 592, Order 15]

PITTSBURGH CORNING CORP.

ESTABLISHMENT OF MAXIMUM PRICES

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register and pursuant to sections 13 and 14 of Maximum Price Regulation 592; *It is ordered*:

(a) The maximum f. o. b. plant prices for sales by the Pittsburgh Corning Corporation, Pittsburgh, Pennsylvania, of "Foamglas", a description of which is on file with the Office of Price Administration, shall be:

Per board foot

(1) On sales to distributors.....	\$0.135
(2) On sales to consumers.....	.17

(b) The maximum f. o. b. plant or warehouse prices freight allowed to destination by common carrier for sales by distributors to consumers of "Foamglas" manufactured by the Pittsburgh Corning Corporation, Pittsburgh, Pennsylvania, in each of the following zones, descriptions of which are on file in the Office of Price Administration, shall be:

Zone:	Maximum prices for various quantities when included in an order for a single shipment		
	From 1-2,499 board ft. incl.	From 2,500-19,999 board ft. incl.	For amounts of 20,000 or more board ft.
1.....	Per board ft. \$0.189	Per board ft. \$0.184	Per board ft. \$0.176
2.....	.192	.187	.182
3.....	.207	.202	.190
4.....	.215	.210	.190

(c) Zones 1, 2, 3 and 4 referred to in (b) above shall be the geographical zones described in Price List FC-B of the Pittsburgh Corning Corporation, effective August 25, 1943.

(d) The maximum prices established in this order shall be subject to cash, quantity and other discounts, transportation allowances, services, and other terms and conditions of sale at least as favorable as the seller extended or rendered on comparable sales to purchasers of the same class during March 1942.

(e) The Pittsburgh Corning Corporation shall notify each of its distributors in writing at or before the issuance of the first invoice after the effective date of this order, of the maximum prices established for sales by it and for distributors' sales to consumers.

(f) This order may be revoked or amended by the Office of Price Administration at any time.

This Order No. 15 shall become effective March 22, 1946.

Issued this 21st day of March 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-4771; Filed, Mar. 21, 1946; 11:30 a. m.]

[SO 94, Amdt. 1 to Order 104]

WAR ASSETS CORPORATION

SPECIAL MAXIMUM PRICES FOR CERTAIN MEN'S SOCKS

An opinion accompanying this amendment has been issued simultaneously herewith.

Order 104 under Supplementary Order 94 is amended in the following respect:

Paragraph (b) is amended by adding thereto the following description and prices:

Description	Price for all sales to wholesaler, f. o. b. shipping point	Price for all sales to retailer, f. o. b. shipping point	Price for all sales at retail
Men's cotton unbleached white and cotton mercerized tan socks, 220 needle rib top.	\$0.12	\$0.15	\$0.25

This amendment shall become effective March 22, 1946.

Issued this 21st day of March 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-4796; Filed, Mar. 21, 1946; 4:38 p. m.]

[SO 94, Order 108]

WAR ASSETS CORPORATION ET AL.

SPECIAL MAXIMUM PRICES FOR CERTAIN BAKE OR ROAST PANS

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register, and in accordance with section 11 of Supplementary Order 94, it is ordered:

(a) *What this order does.* This order establishes maximum prices at which the new and used bake or roast pans hereinafter described may be sold and delivered by the War Assets Corporation or any other United States Government agency, and by any subsequent reseller.

(b) *Maximum prices.* The maximum prices per unit for the articles described herein shall be:

Description	Price for all sales to wholesaler or jobber, f. o. b. shipping point	Price for all sales to retailer, f. o. b. shipping point	Price for all sales at retail
New bake or roast pan, black sheet 20-gauge iron, slanting sides, drop handles at each end, bottom reinforced with two steel bands 2 3/4" wide x 1/2" thick, inside dimensions at top 12" wide x 24" long x 3" deep, weight 7 lbs. (Army Stock No. 64-P-324)	\$0.30	\$0.42	\$0.65
Used bake or roast pan, black sheet 20-gauge iron, slanting sides, drop handles at each end, bottom reinforced with two steel bands 2 3/4" wide x 1/2" thick, inside dimensions at top 12" wide x 24" long x 3" deep, weight 7 lbs. (Army Stock No. 64-P-324)	.15	.22	.35
New bake or roast pan, black sheet 20-gauge iron, slanting sides, drop handles at each end, bottom reinforced with two steel bands 2 3/4" wide x 1/2" thick, inside dimensions at top 18 1/2" wide x 24 5/8" long x 5 1/2" deep, weight 13 lbs. (Army Stock No. 64-P-425)	.33	.47	.70
Used bake or roast pan, black sheet 20-gauge iron, slanting sides, drop handles at each end, bottom reinforced with two steel bands 2 3/4" wide x 1/2" thick, inside dimensions at top 18 1/2" wide x 24 5/8" long x 5 1/2" deep, weight 13 lbs. (Army Stock No. 64-P-425)	.17	.25	.40
New bake or roast pan, black sheet 20-gauge iron, slanting sides, drop handles at each end, bottom reinforced with two steel bands 2 3/4" wide x 1/2" thick, inside dimensions at top 15 1/2" wide x 17" long x 4 1/2" deep. (Army Stock No. 64-P-386)	.30	.42	.65
Used bake or roast pan, black sheet 20-gauge iron, slanting sides, drop handles at each end, bottom reinforced with two steel bands 2 3/4" wide x 1/2" thick, inside dimensions at top 15 1/2" wide x 17" long x 4 1/2" deep. (Army Stock No. 64-P-386)	.15	.22	.35
New bake or roast pan, black sheet 20-gauge iron, slanting sides, drop handles at each end, bottom reinforced with two steel bands, inside dimensions at top 20 1/4" wide x 26 1/4" long x 4 3/4" deep. (Army Stock No. 64-P-414)	.42	.59	.89

(c) *Discounts.* Every seller shall continue to maintain his customary discounts for cash.

(d) *Notification.* Any person who sells the bake or roast pans described in paragraph (b) to a retailer shall furnish the retailer with an invoice of sale setting forth the maximum prices for sales at retail, and stating that the retailer is required by this order to conspicuously display at the place where the pans are offered for sale a suitable sign which plainly states selling prices not in excess of the appropriate ceiling prices.

(e) *Tagging.* Any person who sells the bake or roast pans described in paragraph (b) at retail shall conspicuously display at the place where the pans are offered for sale a suitable sign which plainly states selling prices not in excess of the appropriate ceiling prices.

(f) *Relation to other regulations and orders.* This order with respect to the commodities it covers supersedes any other regulation or order previously issued by the Office of Price Administration.

(g) *Definitions.* (1) "Wholesaler" or "jobber" means any person who sells to purchasers for resale.

(2) "Retailer" means any person who sells to ultimate consumers.

(h) *Revocation and amendment.* This order may be revoked or amended at any time.

This order shall become effective March 22, 1946.

Issued this 21st day of March 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-4797; Filed, Mar. 21, 1946; 4:38 p. m.]

[RMPR 94, Order 3]

WESTERN PINE AND ASSOCIATED SPECIES OF LUMBER

APPROVAL OF MAXIMUM PRICE FOR PONDEROSA PINE CUT STOCK

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register, and under Revised Maximum Price Regulation 94, it is ordered:

(a) That the maximum prices set forth in Appendix A, attached hereto and made a part hereof, shall be the maximum prices applicable to sales of Ponderosa pine cut stock produced by the following manufacturers:

TABLE 1—Continued
8/4 S2S 1 1/2"

Table with columns for thickness (e.g., 2 1/2" and under), 0/11 and shorter, 1/0 to 1/11, 2/0 to 2/11, 3/0 to 3/11, 4/0 to 4/7, 4/8 to 5/11, 6/0 to 7/6, and S4S prices.

TABLE 2—CASING AND JAMBS S2S—GOOD ONE SIDE AND TWO EDGES—NOT EQUALIZED

Table with columns for thickness (e.g., 4 1/2 x 3 7/8" and under), 0/11 and shorter, 1/0 to 1/11, 2/0 to 2/11, 3/0 to 3/11, 4/0 to 4/7, 4/8 to 5/11, 6/0 to 7/6, and S4S prices.

Footnotes—applicable to tables 1 and 2. Idaho white pine cut stock—add \$5.00 to ponderosa pine prices.

Sugar pine cut stock—add \$5.00 to ponderosa pine prices. Additions for Idaho white pine or sugar pine may only be made for straight shipments of these species when ordered.

Items not listed. For prices on thicknesses, widths, lengths, species, grades, and workings not covered in this price list, apply for special prices.

RESAWED FACE VENEERS. Add 10% to base price of 6/4 size wanted to allow for losses due to exposing hidden defects and to irregular resawing developing stock less than required 1 1/2" minimum thickness at any point.

DELIVERED PRICES. Compute freight costs on applicable rate from mill to rail destination (to nearest 25¢) on following estimated shipping weights—

Table showing shipping weights for S1S and S2S in pounds, ranging from 2,000 to 2,500.

TABLE 3—CUT STOCK FOOTAGE DETERMINATION

Table with columns for thickness (e.g., 3/2" and under), S2S, S4S, and WIDTHS.

(b) Prior to July 1, 1946, the producers subject to this order must submit to the Lumber Branch, Office of Price Administration, Washington, D. C., data covering costs of cut stock extras as shown in table 4 of the attached appendix, based on actual operation for a period of three months after the effective date of this order.

(c) This order may be revoked or amended by the OPA at any time. (d) No extras listed in Table 4 may be charged unless specifically required in purchaser's written order.

(e) This order shall become effective March 26, 1946. NOTE: All reporting requirements of this order have been approved by the Bureau of the Budget.

Issued this 21st day of March 1946. PAUL A. PORTER, Administrator.

APPENDIX A

TABLE 1—PONDEROSA PINE CUT STOCK—FOB MILL

4/4 S2S 2 1/2" (for 1 1/2" H/M, add \$1.00)

Table with columns for thickness (e.g., 3 1/2" and under), 0/11 and shorter, 1/0 to 1/11, 2/0 to 2/11, 3/0 to 3/11, 4/0 to 4/7, 4/8 to 5/11, 6/0 to 7/2, and S4S prices.

6/4 S2S 1 1/2" and 7/4 S2S 1 1/2"

Table with columns for thickness (e.g., 2 1/2" and under), 0/11 and shorter, 1/0 to 1/11, 2/0 to 2/11, 3/0 to 3/11, 4/0 to 4/7, 4/8 to 5/11, 6/0 to 7/2, and S4S prices.

Metter Bros., Klamath Falls, Oreg. Kerns Box Co., of Oregon, Ltd., Pilot Rock, Oreg.

Ewauna Box Co., Klamath Falls, Oreg. Kinzua Pine Mills, Kinzua, Oreg. C. M. Moulding Co., Reno, Nev.

Shevlin Pine Sales Co., Minneapolis, Minn. Harris Pine Mills, Pendleton, Oreg. White Pine Sash Co., Spokane, Wash.

Missoula White Pine Sash Co., Missoula, Mont. Long Bell Lumber Co., Weed, Calif.

Spokane Pine Products Co., Spokane, Wash. Prineville Box Co., Prineville, Oreg. Leo G. Opsahl, Westwood, Calif.

Bridal Veil Lbr. & Box Co., Bridal Veil, Oreg. Big Lake Box Co., Klamath Falls, Oreg.

Baker Wood Products, Baker, Oreg. Oregon Woodwork, Ltd., Portland, Oreg. Winchester Box Co., Winchester, Idaho.

Deer Park Lbr. Co., Deer Park, Wash. Oregon Trill Furniture Shops, Bend, Oreg. Weyerhaeuser Sales Co., St. Paul, Minn.

Brooks-Seamless Lbr. Co., Bend, Oreg. Keppner Lumber Company, Heppner, Oreg.

TABLE 3—Continued

LENGTHS

All items figured full inch. If in fractions, figure next full inch.

If equalized or end worked, figure next full inch to allow for trimming. If fractional $\frac{1}{2}$ " or less (i. e., 24" to 24 $\frac{1}{2}$ ") figure 25". If fractional over $\frac{1}{2}$ " (i. e., 24 $\frac{1}{2}$ " to 25") figure 26".

For glued-up stock, compute same as equalized or end worked stock above.

TABLE 4

CUT STOCK EXTRAS

For various milling operations the following extras apply respectively to S2S cut stock prices and are quoted subject to application of freight rate figures, any change resulting from other rate classification, for customer's account.

	<i>Add to delivered list prices</i>
S2S to special thickness (thinner than standard).	\$5.00 per M ft. bm.
S2S to special stock thinner than standard & resawn.	\$10.00 per M ft. bm.
S2S standard and resawn.	\$5.00 per M ft. bm.
S2S standard resawn and S2S.	\$15.00 per M ft. bm.
Sand: Machine sand flat face only 1 side.	\$6.25 per M ft. bm.
Sand: Machine sand flat face only 2 sides.	\$12.50 per M ft. bm.
Equalize—square cut to exact length (allow cutting footage)—widths 5" and under.	\$3.00 per M pcs.
Widths over 5" to 15" incl.	\$5.00 per M pcs.
Widths over 15".....	\$7.50 per M pcs.
End slot, end bevel or tenon (allow cutting footage) use same charges as above for equalizing.	
Mitre end table legs or skirts (allow cutting footage)	\$ $\frac{1}{2}$ ¢ per cut.
Dado saw cut (except when done when equalizing).	\$ $\frac{1}{2}$ ¢ per cut.
Dado V or square head cuts.....	1 $\frac{1}{4}$ ¢ per cut.
Drawer cuts:	
Cut in from edge.....	2 $\frac{1}{2}$ ¢ per op'g.
Cut within board.....	3 $\frac{1}{2}$ ¢ per op'g.
Hole bore—Up to $\frac{3}{4}$ " diameter with or without countersink for standard screws. Countersinking for wing bolts or carriage bolts and boring stock thicker than $\frac{3}{4}$ " or larger than $\frac{3}{4}$ ", secure special prices.	
End or angle bore.....	1 $\frac{1}{2}$ ¢ per hole.
Side or edge bore.....	\$ $\frac{1}{2}$ ¢ per hole.
Mortise:	
Chain mortise hole $\frac{1}{2}$ x 2 $\frac{1}{4}$ & under.....	1 $\frac{1}{4}$ ¢ per mortise.
Hollow chisel hole $\frac{1}{2}$ x $\frac{5}{8}$ & under.....	
Where two operations are performed at once one charge to be made and that charge the major one only.	
Bundling:	
Ordinary.....	No charge.
Paper bundling under strings.....	\$5.00 per M ft. bm.
Paper wrapping.....	Apply for special charge.
S4S:	<i>Add to base prices</i>
Where unit gross footage is 1 foot or more per piece.	\$12.50 per M ft. bm.
Where unit gross footage is $\frac{1}{2}$ to 1 foot per piece.	\$18.75 per M ft. bm.
Where unit gross footage is $\frac{1}{4}$ to $\frac{1}{2}$ foot per piece.	\$25.00 per M ft. bm.
Where unit gross footage is less than $\frac{1}{4}$ foot per piece.	\$31.25 per M ft. bm.
S2S with smooth sawn edges to exact finished size, deduct \$5.00 per M ft. bm from above S4S charges.	
Run to pattern—Where 1 or more sides or edges are bevelled, rounded or OG, add to above S4S charges.	\$6.25 per M ft. bm.
Except on quantities of 5,000 or more pieces one size and pattern, use S4S charges only.	
Resawed and S4S or run to pattern—Add to above S4S or run to pattern charges.	\$5.00 per M ft. bm.
Turned legs:	<i>Add to delivered list prices</i>
Quantities 4,000 pieces or less.....	7 $\frac{1}{2}$ ¢ each.
Quantities 4,001 to 10,000 pieces.....	5¢ each.
Quantities over 10,000 pieces.....	2 $\frac{1}{2}$ ¢ each.
These charges for turning legs include cost of equalizing and cost of crating when required.	
Shaping ironing boards—Add 1 $\frac{1}{4}$ ¢ per lineal foot to actual length of board. Minimum charge 5¢ per ironing board.	
Shaping other items—Per M lineal inches with grain.	\$1.00.
Per M pieces for cut up to 6" long for return or end shaping.	\$17.50.
For stock over 6" long, for each additional inch.	\$1.25 per M pcs.
For stock 4' and longer, add 25%.	
Cutting corners on ironing boards (saw work only).	\$18.75 per M pcs.

TABLE 4—Continued

CUT STOCK EXTRAS—continued

Glued-up stock.—Glued up and ripped or surfaced to width (add equalizing charge if desired cut square after gluing), add following charges to S2S cut stock 5" to 6 $\frac{3}{4}$ " width bracket:

	Glued-up and re-surfaced	Glued-up sand 1S	Resurfaced and sand 2S
4/4 to 8/4.....	\$27.00	\$30.00	\$35.00

4/4 to be resurfaced to 3/4" scant; 5/4 to 1 1/16" scant; 6/4 to 1 1/16"; 7/4 to 1 1/2" scant; and 8/4 to 1 3/4" scant.

[F. R. Doc. 46-4795; Filed, Mar. 21, 1946; 4:36 p. m.]

[MPR 580, Order 284]

OLDIN-DENNIS INC.

ESTABLISHING CEILING PRICES

Establishing ceiling prices at retail for certain articles; Docket No. 6063-580-13-597.

For the reasons set forth in an opinion issued simultaneously herewith and pursuant to section 13 of Maximum Price Regulation No. 580: *It is ordered:*

(a) The following ceiling prices are established for sales by any seller at retail of the following articles manufactured by Oldin-Dennis Inc., 1 East 33d Street, New York 16, New York, having the brand name "O-D Sportswear" and described in the manufacturer's application dated March 5, 1946.

Garment	Lot No.	Manufacturer's selling price	Retail ceiling price
Action jacket.....	1000	\$6.00	\$10.00
Action jacket.....	1005	6.00	10.00
Casual jacket.....	1010	6.00	10.00
Golf jacket.....	1205	8.00	13.50
Swim short.....	1710	128.50	3.95
Action jacket.....	2000	4.75	7.95
Boys classic.....	2015	4.75	7.95
Classic (juveniles).....	3015	4.15	6.95
Golf jacket.....	5005	7.75	12.95
Jacket.....	5026	12.00	20.00

¹ Per dozen

(b) The retail ceiling price of an article stated in paragraph (a) shall apply to any other article of the same type, having the same selling price to the retailer, the same brand or company name and first sold by the manufacturer after the effective date of this order.

(c) The retail ceiling prices contained in paragraph (a) shall apply in place of the ceiling prices which have been or would otherwise be established under this or any other regulation.

(d) On and after May 1, 1946, Oldin-Dennis Inc. must mark each article listed in paragraph (a) with the retail ceiling price under this order, or attach to the article a label, tag or ticket stating the retail ceiling price. This mark or statement must be in the following form:

(Sec. 13, MPR 580)
OPA Price—\$.....

On and after June 1, 1946, no retailer may offer or sell the article unless it is marked or tagged in the form stated above. Prior to June 1, 1946, unless the article is marked or tagged in this form, the retailer shall comply with the marking, tagging and posting provisions of the applicable regulation.

(e) On or before the first delivery to any purchaser for resale of each article listed in paragraph (a), the seller shall send the purchaser a copy of this order and any subsequent amendments.

(f) Unless the context otherwise requires, the provisions of the applicable regulation shall apply to sales for which retail ceiling prices are established by this order.

(g) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective March 22, 1946.

Issued this 21st day of March 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-4785; Filed, Mar. 21, 1946; 4:38 p. m.]

[MPR 580, Order 285]

TRE-ZUR BRASSIERE CO.

ESTABLISHING CEILING PRICES

Establishing ceiling prices at retail for certain articles; Docket No. 6063-580-13-378.

For the reasons set forth in an opinion issued simultaneously herewith and pursuant to section 13 of Maximum Price Regulation No. 580: *It is ordered:*

(a) The following ceiling prices are established for sales by any seller at retail of the following articles manufactured by Tre-Zur Brassiere Company, 407 East Pico Blvd., Los Angeles 15, California, having the brand name "Tre-Zur", and described in the manufacturer's application dated December 3, 1945.

Article	Style No.	Manufacturer's selling price (per doz.)	Retail ceiling price (per unit)
New Freedom brassiere.....	18-20-45.....	\$13.50	\$1.75
It brassiere.....	177-120-145-118.	13.50	1.75
Yvette.....		9.25	1.25

(b) The retail ceiling price of an article stated in paragraph (a) shall apply to any other article of the same type, having the same selling price to the retailer, the same brand or company name and first sold by the manufacturer after the effective date of this order.

(c) The retail ceiling prices contained in paragraph (a) shall apply in place of the ceiling prices which have been or would otherwise be established under this or any other regulation.

(d) On and after May 10, 1946, Tre-Zur Brassiere Company must mark each article listed in paragraph (a) with the retail ceiling price under this order, or attach to the article a label, tag or ticket stating the retail ceiling price. This mark or statement must be in the following form:

(Sec. 13, MPR 580)
OPA Price—\$.....

On and after May 10, 1946, no retailer may offer or sell the article unless it is

marked or tagged in the form stated above. Prior to May 10, 1946, unless the article is marked or tagged in this form, the retailer shall comply with the marking, tagging and posting provisions of the applicable regulation.

(e) On or before the first delivery to any purchaser for resale of each article listed in paragraph (a), the seller shall send the purchaser a copy of this order and any subsequent amendments.

(f) Unless the context otherwise requires, the provisions of the applicable regulation shall apply to sales for which retail ceiling prices are established by this order.

(g) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective March 22, 1946.

Issued this 21st day of March 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-4786; Filed, Mar. 21, 1946;
4:38 p. m.]

[MPR 188, Order 4921]

PROGRESSIVES INDUSTRIES CO.

APPROVAL OF MAXIMUM PRICES

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register, and pursuant to § 1499.158 of Maximum Price Regulation No. 188; *It is ordered:*

(a) This order establishes maximum prices for sales and deliveries of certain articles manufactured by Progressive Industries Company, Ross Park, Benton Harbor, Michigan.

(1) For all sales and deliveries to the following classes of purchasers by the sellers indicated below, the maximum prices are those set forth below:

Article	Model No.	For sales by the manufacturer to—		For sales by any person to consumers
		Jobbers	Retailers	
Lustrous finish fiber glass cloth lamp shade (laminated to sheet plastic and cemented to wire top and bottom), with fiber glass triple ruching top trim:				Each
12".....	2/10-12-85...	\$2.97	\$3.50	\$6.30
16½".....	2/13-16½-105..	5.52	6.50	11.70
19".....	2/14-19-105..	6.37	7.50	13.50

These maximum prices are for the articles described in the manufacturer's application dated February 7, 1946.

(2) For sales by the manufacturer, the maximum prices apply to all sales and deliveries since Maximum Price Regulation No. 188 became applicable to those sales and deliveries. For sales to persons other than consumers they are f. o. b. factory, 1% 10 days, net 30. The maximum price to consumers is net, delivered.

(3) For sales by persons other than the manufacturer, the maximum prices apply to all sales and deliveries after the effective date of this order. Those prices are subject to each seller's customary terms and conditions of sale on sales of similar articles.

(4) If the manufacturer wishes to make sales and deliveries to any other class of purchaser or on other terms and conditions of sale, he must apply to the Office of Price Administration, Washington, D. C., under the fourth Pricing Method, § 1499.158, of Maximum Price Regulation 188, for the establishment of maximum prices for those sales, and no sales or deliveries may be made until maximum prices have been authorized by the Office of Price Administration.

(b) The manufacturer shall attach a tag or label to every article for which a maximum price for sales to consumers is established by this order. That tag or label shall contain the following statement, with the proper model number and the ceiling price inserted in the blank spaces:

Model Number -----
OPA Retail Ceiling Price—\$-----
Do Not Detach

(c) At the time of, or prior to, the first invoice to each purchaser for resale, the manufacturer shall notify the purchaser in writing of the maximum prices and conditions established by this order for sales by the purchaser. This notice may be given in any convenient form.

(d) Jobbers' maximum prices for sales of the articles covered by this order shall be established under the provisions of section 4.5 of SR 14J.

(e) This order may be revoked or amended by the Price Administrator at any time.

(f) This order shall become effective on the 22nd day of March 1946.

Issued this 21st day of March 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-4782; Filed, Mar. 21, 1946;
4:38 p. m.]

[MPR 188, Order 4923]

SONO MFG. CO.

APPROVAL OF MAXIMUM PRICES

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register, and pursuant to § 1499.158 of Maximum Price Regulation No. 188; *It is ordered:*

(a) This order establishes maximum prices for sales and deliveries of certain articles manufactured by Sono Manufacturing Company, 8722 Flatlands Avenue, Brooklyn 12, N. Y.

(1) For all sales and deliveries to the following classes of purchasers by the sellers indicated below, the maximum prices are those set forth below:

Article	Model Nos.	For sales by the manufacturer to—		For sales by any person to consumers
		Jobbers	Retailers	
Maple table lamp....	1, 2, 3, 4, 5, 6	\$4.25	\$5.00	\$9.00

These maximum prices are for the articles described in the manufacturer's application dated February 11, 1946.

(2) For sales by the manufacturer, the maximum prices apply to all sales and deliveries since Maximum Price Regulation No. 188 became applicable to those sales and deliveries. For sales to persons other than consumers they are f. o. b. factory, 2% 10 days, net 30. The maximum price to consumers is net, delivered.

(3) For sales by persons other than the manufacturer, the maximum prices apply to all sales and deliveries after the effective date of this order. Those prices are subject to each seller's customary terms and conditions of sale on sales of similar articles.

(4) If the manufacturer wishes to make sales and deliveries to any other class of purchaser or on other terms and conditions of sale, he must apply to the Office of Price Administration, Washington, D. C., under the Fourth Pricing Method, § 1499.158, of Maximum Price Regulation 188, for the establishment of maximum prices for those sales, and no sales or deliveries may be made until maximum prices have been authorized by the Office of Price Administration.

(b) The manufacturer shall attach a tag or label to every article for which a maximum price for sales to consumers is established by this order. That tag or label shall contain the following statement, with the proper model number and the ceiling price inserted in the blank spaces:

Model No. -----
OPA Retail Ceiling Price—\$-----
Do Not Detach

(c) At the time of, or prior to, the first invoice to each purchaser for resale, the manufacturer shall notify the purchaser in writing of the maximum prices and conditions established by this order for sales by the purchaser. This notice may be given in any convenient form.

(d) Jobbers' maximum prices for sales of the articles covered by this order shall be established under the provisions of section 4.5 of SR 14J.

(e) This order may be revoked or amended by the Price Administrator at any time.

(f) This order shall become effective on the 22d day of March, 1946.

Issued this 21st day of March 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-4784; Filed, Mar. 21, 1946;
4:37 p. m.]

[MPR 591, Rev. Order 111]

HANDLEY BROWN HEATER CO.

ADJUSTMENT OF MAXIMUM PRICES

Revised Order No. 111 under section 16 (b) (1) of Maximum Price Regulation No. 591. Adjustment of maximum prices for sales of water heaters and repair parts for the Handley Brown Heater Company of Jackson, Michigan. Docket No. 6075-591.16-48.

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register

and pursuant to section 16 (b) (1) of Maximum Price Regulation No. 591, it is ordered, That Order No. 111 be revised to read as follows:

(a) *Adjustment of maximum prices for the Handley Brown Heater Company of Jackson, Michigan.* (1) This order permits the Handley Brown Heater Company to increase its March 1942 maximum prices for its line of water heaters and repair parts to each class of purchaser by 10½ percent.

(2) The maximum prices set forth in (a) above are subject to cash discounts and transportation allowances at least as favorable as those granted as a deduction from net prices to each class of purchaser during March 1942 on sales of water heaters and repair parts.

(b) *Maximum prices for resellers.* All resellers of the commodities for which adjustment is granted the Handley Brown Heater Company in (a) above may add to their maximum prices in effect November 8, 1945 the actual dollars-and-cents increase in cost resulting from the increase granted the Handley Brown Heater Company by this order and of which the manufacturer informs such resellers.

(c) *Notification to all purchasers.* The Handley Brown Heater Company shall send the following notice to every purchaser of the commodities covered by this order at or before the time of the first billing after the adjustment is put into effect:

Revised Order No. 111 under section 16 (b) (1) of Maximum Price Regulation No. 591 provides for a 10½ percent increase in the March 1942 net price for sales of water heaters and repairs parts manufactured by the Handley Brown Heater Company. Resellers may add to their maximum prices in effect on November 8, 1945 the actual dollars-and-cents increase in cost resulting from the adjustment granted the Handley Brown Heater Company.

(d) All prayers of the application of the Handley Brown Heater Company not granted in this order are denied.

(e) This order may be amended or revoked by the Price Administrator at any time.

This order shall become effective March 22, 1946.

Issued this 21st day of March 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-4787; Filed, Mar. 21, 1946; 4:37 p. m.]

[MPR 571, Order 371]

ROBERT BARCLAY, INC.

AUTHORIZATION OF MAXIMUM PRICES

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register and pursuant to section 9 of Maximum Price Regulation No. 591, *It is ordered:*

(a) The maximum list price, f. o. b. point of shipment, for sales by any person of the following oil tank shut-off valve manufactured by Robert Barclay, Inc., of Chicago, Illinois, and as described in the application dated January 8, 1946,

No. 58—9

which is on file with the Building Materials Price Branch, Office of Price Administration, Washington, D. C., shall be:

(1) On sales to consumers:

Model 6334—½" IPS x ¾" Copper tubing size brass oil tank shut-off valve: \$1.50

(2) On sales to jobbers: The maximum list price specified in (a) above shall be subject to successive discounts of 30 and 20 percent.

(3) On sales to dealers the maximum list price specified in (a) above shall be subject to a discount of 30 percent.

(b) In addition to the discounts specified in (a) above the maximum prices established by this order are subject to such further discounts, allowances and the rendition of services which are at least as favorable as those which each seller extended or rendered or would have extended or rendered to purchasers of the same class on comparable sales in the same general category during March 1942.

(c) The maximum prices on an installed basis of the commodities covered by this order shall be determined in accordance with Revised Maximum Price Regulation No. 251.

(d) Each seller covered by this order, except a dealer, shall notify each of his purchasers, in writing, at or before the issuance of the first invoice after the effective date of this order, of the maximum prices established by this order for each such seller as well as the maximum prices established for purchasers upon resale, except dealers, including allowable transportation charges.

(e) Robert Barclay, Inc., Chicago, Illinois, shall attach a tag to the commodities covered by this order and shall print in a conspicuous place on this tag, substantially the following:

OPA Maximum Consumer Price—\$1.50

(f) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective March 22, 1946.

Issued this 21st day of March 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-4788; Filed, Mar. 21, 1946; 4:36 p. m.]

[MPR 188, Order 4922]

DOROTHY C. THORPE

APPROVAL OF MAXIMUM PRICES

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register, and pursuant to § 1499.158 of Maximum Price Regulation No. 188; *It is ordered:*

(a) This order establishes maximum prices for sales and deliveries of certain articles manufactured by Dorothy C. Thorpe, 902 Thompson Avenue, Glendale 1, Calif.

(1) For all sales and deliveries to the following classes of purchasers by the sellers indicated below, the maximum prices are those set forth below:

Article	Model No.	For sales by the manufacturer to—		For sales by any person to consumers
		Jobbers	Retailers	
Hand painted sculptured plaster table lamp on wood base with hand sewn, rayon net and voile, parasol shape shade, trimmed with ruffles, ribbon, and flowers...	P-17.	\$44.07	\$51.85	\$93.35

These maximum prices are for the articles described in the manufacturer's application dated January 15, 1946.

(2) For sales by the manufacturer the maximum prices apply to all sales and deliveries since Maximum Price Regulation No. 188 became applicable to those sales and deliveries. For sales to persons other than consumers they are f. o. b. factory, 2% 10 days, net 30. The maximum price to consumers is net, delivered.

(3) For sales by persons other than the manufacturer, the maximum prices apply to all sales and deliveries after the effective date of this order. Those prices are subject to each seller's customary terms and conditions of sale on sales of similar articles.

(4) If the manufacturer wishes to make sales and deliveries to any other class of purchaser or on other terms and conditions of sale, he must apply to the Office of Price Administration, Washington, D. C., under the Fourth Pricing Method, § 1499.158 of Maximum Price Regulation 188, for the establishment of maximum prices for those sales, and no sales or deliveries may be made until maximum prices have been authorized by the Office of Price Administration.

(b) The manufacturer shall attach a tag or label to every article for which a maximum price for sales to consumers is established by this order. That tag or label shall contain the following statement, with the proper model number and the ceiling price inserted in the blank spaces:

Model No. -----
OPA Retail Ceiling Price—\$-----
Do Not Detach

(c) At the time of, or prior to, the first invoice to each purchaser for resale, the manufacturer shall notify the purchaser in writing of the maximum prices and conditions established by this order for sales by the purchaser. This notice may be given in any convenient form.

(d) Jobbers' maximum prices for sales of the articles covered by this order shall be established under the provisions of section 4.5 of SR 14J.

(e) This order may be revoked or amended by the Price Administrator at any time.

(f) This order shall become effective on the 22d day of March 1946.

Issued this 21st day of March 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-4783; Filed, Mar. 21, 1946; 4:37 p. m.]

[Order 53 Under 19a]

REFINED CORN SUGAR IN BULK
ADJUSTMENT OF MAXIMUM PRICES

Petitions have been filed requesting increases in the price which the General Maximum Price Regulation established for refined corn sugar in bulk having a dextrose content of over 90%. It is the contention of the petitioners that they are unable to manufacture this commodity under existing price structures.

It is the opinion of the Administrator that these petitions require further consideration; that authority to use adjustable pricing for sales of this product, pending final action on the requests for increases in the maximum prices, is necessary to allow unhampered production and distribution; and that the granting of such authorization will not interfere with the purposes of the Emergency Price Control Act of 1942, as amended, and Executive Orders Nos. 9250, 9328, 9599 and 9697. Therefore, in accordance with § 1499.19a of the General Maximum Price Regulation, *It is ordered, That:*

(a) Pending final action of the Office of Price Administration respecting requests for increasing the price of Refined Corn Sugar in bulk having a dextrose content of over 90%, sellers subject to the General Maximum Price Regulation may sell and deliver this product at a price to be adjustable to that resulting from final action of the Office of Price Administration. Denial of the requests now pending before this Office or issuance of a regulation or amendment for increasing the maximum price of this product constitutes final action for the purposes of this order. Prior to such final action, no price shall be paid in excess of the price prevailing on the date of delivery.

(b) As used in this order, the term:

(1) Refined corn sugar means all commercial types of purified and crystallized corn sugar having a dextrose content of over 90%.

(2) Bulk or "in bulk" means in any original container larger in capacity than 10 pounds.

(c) This order shall be automatically revoked upon the effective date of a price regulation or amendment issued by the Office of Price Administration increasing maximum prices for bulk sales of refined corn sugar. It may be revoked or amended by the Price Administrator at any time.

This order shall become effective March 21, 1946.

Issued this 21st day of March 1946.

PAUL A. PORTER,
Administrator.

Approved: March 20, 1946.

J. B. HUTSON,
Acting Secretary of Agriculture.

[F. R. Doc. 46-4780; Filed, Mar. 21, 1946; 4:40 p. m.]

[RMPR 136, Amdt. 2 to Order 511]

INTERNATIONAL HARVESTER CO.
ADJUSTMENT OF MAXIMUM PRICES

Amendment No. 2, to Order 511 as amended under Revised Maximum Price

Regulation 136. Machines, parts and industrial equipment. International Harvester Company; Docket No. 6083-136.21-633.

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register and pursuant to section 21 of Revised Maximum Price Regulation 136; *It is ordered:*

Order 511, as amended, under Revised Maximum Price Regulation 136 is amended in the following respects:

1. Paragraph (a) (2) (i) is amended to read as follows:

(i) A charge for each item of extra, special and optional equipment which shall not exceed the list price of established price in effect on March 31, 1942 (less the discount in effect on that date) for such equipment when sold as original equipment, except that for each of the items listed in the following schedule the respective list prices in that schedule less the applicable discounts in effect on March 31, 1942, shall not be exceeded:

Description:	List price
9'6" Metro Body when installed on Model K-1-M, 113" wheelbase	\$685.00
Cab, model HF	120.00

2. Paragraph (b) (2) (i) is amended to read as follows:

(i) An allowance for extra, special and optional equipment which shall not exceed the allowances the reseller had in effect on March 31, 1942, for such equipment; except that for the items listed in the following schedule the respective list prices, less the applicable discounts in effect on March 31, 1942, shall not be exceeded:

Description:	List price
9'6" Metro Body when installed on Model K-1-M-113" wheelbase	\$685.00
Cab, Model HF	120.00

3. Paragraph (e) (1) (i) is amended to read as follows:

(i) The original equipment retail charges that the International Harvester Company suggested on March 31, 1942, be made by resellers for the extra, special or optional equipment attached to the truck as original equipment; except that for each of the items in the following schedule the respective list prices in that schedule less the applicable discounts in effect on March 31, 1942, shall not be exceeded:

Description:	List price
9'6" Metro Body when installed on Model K-1-M, 113" wheelbase	\$685.00
Cab, Model HF	120.00

4. All requests not granted herein are denied.

5. This amendment may be amended or revoked by the Administrator at any time.

This amendment shall become effective March 23, 1946.

Issued this 22d day of March 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-4857; Filed, Mar. 22, 1946; 11:35 a. m.]

[RMPR 136, Amdt. 2 to Order 573]

STUDEBAKER CORP.

ADJUSTMENT OF MAXIMUM PRICES

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register, and pursuant to section 21 of Revised Maximum Price Regulation 136, *It is ordered:*

Order No. 573, under Revised Maximum Price Regulation 136 is amended in the following respects:

1. The schedule in paragraph (a) (1) is amended to add the following Studebaker truck models:

Model No.	Description	List price
M15A-20	Chassis, truck, 1-ton nominal rating 120" wheelbase; 1942 standard specifications and equipment plus the following changes and additions: oil bath air cleaner (1 pt), oil filter (1 pt) F4, colored fenders, front and rear shock absorbers, 4 7:00 x 17 6-ply synthetic rubber tires and disc wheels.	\$555
M15A-20	Chassis, truck, 1-ton nominal rating 120" wheelbase, with drivers cab; 1942 standard specifications and equipment plus the following changes and additions: oil bath air cleaner (1 pt), oil filter (1 pt) F4, extra windshield wiper; extra sun visor, arm rests, dome lights, colored fenders, front and rear shock absorbers, 4 7:00 x 17 6-ply synthetic rubber tires and disc wheels.	1,015
M15A-20	Chassis, truck, 1-ton nominal rating 120" wheelbase, with drivers cab and 8-foot express body; 1942 standard specifications and equipment plus the following changes and additions: oil bath air cleaner (1 pt), oil filter (1 pt) F4, extra windshield wiper, extra sun visor, arm rests, dome light, colored fenders, front and rear shock absorbers, long running boards and rear fenders, 4 7:00 x 17 6-ply synthetic rubber tires and disc wheels.	1,113
M15A-28	Chassis, truck, 1-ton nominal rating 128" wheelbase; 1942 standard specifications and equipment plus the following changes and additions: oil bath air cleaner (1 pt), oil filter (1 pt) F4, colored fenders, auxiliary rear springs, 4 7:50 x 17 8-ply tires and disc wheels.	922
M15A-28	Chassis, truck, 1-ton nominal rating 128" wheelbase, with drivers cab; 1942 standard specifications and equipment plus the following changes and additions: oil bath air cleaner (1 pt), oil filter (1 pt) F4, extra windshield wiper, extra sun visor, arm rests, dome light, colored fenders, auxiliary rear springs, 4 7:50 x 17 8-ply tires and disc wheels.	1,082
M15A-28	Chassis, truck, 1-ton nominal rating 128" wheelbase, with drivers cab and 9-foot platform stake body; 1942 standard specifications and equipment plus the following changes and additions: oil bath air cleaner (1 pt), oil filter (1 pt) F4, extra windshield wiper, extra sun visor, arm rests, dome light, colored fenders, auxiliary rear springs, 4 7:50 x 17 8-ply tires and disc wheels.	1,245

2. The schedule in paragraph (a) (2) (i) is amended to add the following items of extra or optional equipment:

Description:	For Model M15A
Air Cleaner (1 quart capacity) Wet Type	\$0.80
Battery, 17-plate	4.00
Battery, 19-plate	7.95
Brakes (BK No. 1), booster (L. H.)	44.20
Brake (11" disc type) tru-stop transmission	15.25

Description:	For Model M15A
Brakes—Rear wheel parking replacing transmission parking brake	\$34.20
Brake booster and trailer connections, but without hand control (Includes BK No. 1 Brakes)	----
Bumper—Chrome rear	18.10
Cowl A2 (V-type) in prime with windshield opening and header-bar, untrimmed	24.15
Cowl A2 (V-type) in prime with safety glass windshield and 2 windshield wipers, untrimmed	49.45
Cowl A2 (V-type) with safety glass windshield, windshield wiper, kick pads, sun visor, rear view mirror, windshield garnish mouldings and dash lining and two cab doors complete with safety glass. Cowl and doors in the prime and doors not hung	101.95
Dash lining, kick pads, front compartment rubber mat and transmission cover plate when furnished in connection with A1 or A2 cowl	3.55
Fan—6 Blade	1.95
Fenders, rear—Single rear wheel chassis	16.55
Fishplating when frames only are delivered to Edwards Iron Works:	
Lots of 1—128" W/B Frame	44.45
Lots of 5—" " "	38.60
Lots of 20—" " "	34.20
Lots of 1—152" W/B Frame	50.95
Lots of 5—" " "	45.65
Lots of 20—" " "	41.25
Generator—Early cut-in	12.50
Governor (If axle with 6.6 ratio is used governor is compulsory)	9.65
Motor governor with lock and keys	10.40
Hill hold	10.70
Horns—dual	6.05
Light—extra tail	2.70
Long running boards (120" W/B only M15A)	3.60
Long running boards, filler panels and rear fenders—single rear wheel chassis (120" W/B only M15A)	18.35
Long running boards, filler panels and black rear fenders—M15-28	34.70
Long running boards only—M15A-28	21.10
Propeller shaft and transmission brake drum guards	28.15
Painting hood, cowl and radiator grille in any one of the approved production colors	5.80
Special Color:	
Chassis, Cab and Express Body	31.15
Chassis and Cab	21.40
Chassis with A1 or A2 Cowl	12.80
If frame and/or running gear is wanted in red or any of the other standard production colors, add to the above prices the following:	
Frame enameled in red	5.30
Frame in any of the other production colors	3.20
Frame and running gear enameled in red	7.40
Frame and running gear in any of the other production colors	4.00
Shock absorbers, front—M15A-28. Std. on M15A-20	14.03
Shock absorbers, rear—M15A-28. Std. on M15A-20	22.50
Springs—rear auxiliary—M15A-20. Std. on M15A-28	12.65
Springs—heavy duty front	2.65
Springs—heavy duty rear	6.05
Special gas tank installed inside of left side rail, standard gas tank omitted. M15A-20 only	25.65
Special gas tank filler	2.25

Description:	For Model M15A
Wheel—18" steering	\$1.20
Steel grille for rear cab windows	3.55
M16 engine and transmission substituted for standard engine and transmission in M15A-20	53.10
Channel bar front bumper substituted for regular front bumper	11.60
Genuine leather cushion and back	15.20
Airfoam cushion	6.05
Mirror—6" rear view, black	.95
Inside rear view mirror	.60
Rear view mirror bracket extension	.60
Scuff plates	2.35
M16 rear wheel brakes—17" or 20"—Single disc wheel equipment	8.00
M16 rear wheel brakes—17" or 20"—Dual disc wheel equipment	10.05
Front disc wheels & tire equipment (Synthetic)	
M15A-120"—7:00x17 6 ply tires	Std.
7:50x17 8 " "	12.80
7:00x20 8 " "	13.90
M15A-128"—7:50x17 8 ply tires	Std.
7:00x17 6 " " (deduct)	17.70
7:00x20 8 " "	1.10
7:50x20 8 " "	23.50
Single rear disc wheels & tire equipment (Synthetic)	
M15A-120"—7:00x17 6 ply tires	Std.
7:50x17 8 " "	12.80
7:00x20 8 " "	13.60
M15A-128"—7:50x17 8 ply tires	Std.
7:00x17 6 " " (deduct)	17.70
7:00x20 8 " "	.80
7:50x20 8 " "	27.05
Dual rear disc wheels & tire equipment (Synthetic)	
M15A-120"—7:00x17 6 ply tires	73.15
7:50x17 8 " "	93.75
M15A-128"—7:50x17 8 ply tires	85.95
7:00x20 8 " "	87.85
Omissions:	
Tires	
M15A-120"—4—7:00x17 6 ply (deduct)	166.00
M15A-128"—4—7:50x17 8 ply (deduct)	181.45
¹ Net.	
3. The following orders under Revised Maximum Price Regulation 136, having been superseded by this amendment, are hereby revoked: Order 459, dated June 22, 1945, and Order 487, dated August 14, 1945.	
This amendment shall become effective March 21, 1946.	
Issued this 21st day of March 1946.	
PAUL A. PORTER, Administrator.	
[F. R. Doc. 46-4781; Filed, Mar. 22, 1946; 4:40 p. m.]	
[RMPR 136, Order 588]	
BUFF AND POLISHING WHEELS	
ADJUSTMENT OF MAXIMUM PRICES	
For the reasons set forth in an opinion, issued simultaneously herewith and filed with the Division of the Federal Register, and pursuant to section 23 of Revised Maximum Price Regulation 136, it is ordered:	
(a) (1) <i>Applicability.</i> This order applies to the sale of any buff and polishing	

wheels subject to Revised Maximum Price Regulation 136 for which the seller (manufacturer or reseller) had a maximum price in effect pursuant to sections 7 and 19 (f) of Revised Maximum Price Regulation 136.

(2) *Authorization to price adjustably.* Any seller (manufacturer or reseller) of a commodity to which paragraph (1) above applies is authorized, subject to agreement with his buyer, to deliver such commodity at a price which may be adjusted upwards in accordance with the actions to be taken by the Office of Price Administration upon the request of the buff and polishing wheel industries for a change in the applicable maximum prices of these commodities, *Provided, however,* That any price stated in such agreement shall not exceed the dollars-and-cents amounts of the increases in costs of certain cotton textiles which are comprised in such buff and polishing wheels, by action of the Office of Price Administration in the issuance of Amendment No. 14 to Supplementary Order No. 131.

This order shall become effective March 21, 1946.

Issued this 21st day of March 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-4789; Filed, Mar. 21, 1946; 4:36 p. m.]

[RMPR 136, Order 589]

STEAM GENERATING EQUIPMENT
ADJUSTMENT OF MAXIMUM PRICES

For the reasons set forth in an opinion, issued simultaneously herewith and filed with the Division of the Federal Register, and pursuant to section 31 of Revised Maximum Price Regulation 136, *It is ordered:*

(a) As used in this order, the phrase "steam generating equipment" shall include only:

Power, industrial, stationary and marine boilers of 100 psi and over, such as water tube boilers, horizontal return tubular boilers, refractory lined fire box boilers, excluding, however, steel heating boilers as defined in Section IV of the A. S. M. E. Boiler Construction Code, horizontal fire box boilers, Scotch type boilers, vertical tube and tubeless boilers, oil country type boilers, miniature boilers and boilers for locomotives.

Stokers, industrial, 1200 lbs. per hour or over, coal burning capacity.

Pulverizers, including burners and auxiliary combustion equipment, which is an integral and functional part of the pulverizer, installed for the primary purpose of pulverizing solid fuel for firing any type of furnace and which are required to be built to National Bureau of Fire Underwriters Standard.

Air preheaters, economizers and superheaters especially designed and produced for use with the boilers included in this definition.

Accessories, repair and replacement parts which are integral and functional parts of the equipment included in this definition.

(b) As used in this order, the phrase "current prices" shall mean the maximum prices established under section 7

of Revised Maximum Price Regulation 136, or computed under sections 8, 9 or 10 of Revised Maximum Price Regulation 136 before the addition of any increase provided to an individual manufacturer by way of individual adjustment under the provisions of Revised Maximum Price Regulation 136 or Supplementary Order No. 142.

(c) The maximum prices for sales by manufacturers of steam generating equipment shall be the current prices increased by 12%.

(d) The maximum prices for sales of steam generating equipment by resellers shall be the maximum prices in effect just prior to the issuance of this order increased by the percentage by which their net invoiced cost has been increased by reason of the issuance of this order.

(e) Every manufacturer of steam generating equipment shall give written notice to its resellers of the percentage amount by which this order permits the reseller to increase his maximum prices.

(f) This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective March 21, 1946.

Issued this 21st day of March 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-4790; Filed, Mar. 21, 1946;
4:36 p. m.]

[MPR 188, Amdt. . to Order 5]

INNERSPRING MATTRESSES MADE WITH BONNELL, CLIP AND CRIMP TYPE (WIRE-TIED) UNITS

MAXIMUM PRICES FOR SALES

For the reasons set forth in an opinion issued simultaneously herewith, and filed with the Division of the Federal Register; and pursuant to § 1499.159e of Maximum Price Regulation No. 188, *It is ordered*, That Order No. 5 under § 1499.159e of Maximum Price Regulation No. 188 be, and it hereby is, amended in the following respects:

1. The first sentence of section 3 (c) is amended to read as follows: "A manufacturer's 'adjusted maximum price' is the highest of the following three amounts:"

2. Section 3 (d) is amended to read as follows:

(d) "Unadjusted maximum price". A manufacturer's "unadjusted maximum price" for his sale of an article covered by this order is 89 percent of his actual selling price for the article (before making discounts, allowances and other price differentials, including PMs—premium money payments).

3. Section 10 (b) is amended to read as follows:

(b) *Retail ceiling price.* (1) The maximum price for sales of a branded article by a retailer to an ultimate consumer is the retail ceiling price which the manufacturer has calculated, and has properly stated on the tag attached to the article.

(2) Each manufacturer shall calculate the retail ceiling price of his branded article in the following manner: He shall multiply his highest f. o. b. factory or f. o. b. warehouse l. c. l. maximum price for sales of the particular article to retailers by 168 percent, rounding the result to the nearest twenty-five cents.

4. Section 10a is added, to read as follows:

SEC. 10a. *Credit charges.* Charges for the extension of credit may be added to the maximum (ceiling) retail prices established by this order only to the extent permitted by this section.

(a) Sellers who in March 1942 collected a separately stated additional charge for the extension of credit on sales of any article covered by this order, or similar types of articles may collect a charge for the extension of credit on sales under this regulation, not exceeding such charge in March 1942 on a similar sale or similar terms to the same class of purchaser. Sellers who did not so state and collect an additional charge may collect a charge for the extension of credit only on installment plan sales; and the charge shall not exceed the separately stated additional charge collected for the extension of credit on a similar sale or similar terms to the same class of purchaser in March 1942 by the seller's closest competitor who made such a separately stated charge.

An installment-plan sale, as used in the above paragraph, means a sale where the unpaid balance is to be paid in installments over a period of either (1) Six weeks or more from the date of sale in the case of weekly installments, or (2) Eight weeks or more in the case of other than weekly installments.

(b) All charges for the extension of credit shall be quoted and stated separately. Any charge which is not quoted and stated separately or which otherwise does not conform to this section, shall, for the purpose of this regulation, be considered to be part of the price charged for the article sold.

(c) No seller may require as a condition of sale that the purchaser must buy on credit.

This amendment shall become effective on March 27, 1946.

Issued this 22d day of March 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-4858; Filed, Mar. 22, 1946;
11:33 a. m.]

[RMPR 436, Amdt. 13 to Order 37]

CRUDE PETROLEUM AND NATURAL AND
PETROLEUM GAS

ADJUSTMENT OF MAXIMUM PRICES

An opinion accompanying this amendment issued simultaneously herewith, has been filed with the Division of the Federal Register.

Paragraph (a) of Order No. 37 of Revised Maximum Price Regulation No. 436 is amended in the following respects:

1. The following pools with the designated increases are hereby added thereto:

Pool, county, and State:	Amount of increase per 42-gallon barrel
Champagnolle, Union, Arkansas.....	\$0.35
Zeeland, Ottawa, Michigan.....	.25
Jerry (Lansing), Russell, Kansas....	.06
Shawnee South, Pottawatomie, Oklahoma.....	.07
Weleeka, Okfuskee, Oklahoma.....	.35
Beddo, Runnels, Texas.....	.25
Cayuga, Freeston, Texas.....	.31
Sayles, Jones, Texas.....	.25
Stoneburg, Montague, Texas.....	.14
Tenney Creek, Caldwell, Texas.....	.25

This amendment shall be effective as of March 1, 1946.

Issued this 22d day of March 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-4859; Filed, Mar. 22, 1946;
11:33 a. m.]

[MPR 592, Amdt. 32 to Order 1]

CRUDE GYPSUM

ADJUSTMENT OF MAXIMUM PRICES

An opinion accompanying this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.

A new section 7.13 (b) (2) is added to read as follows:

(2) Crude gypsum sold for use as an inert filler in dry colors.

This amendment shall become effective March 27, 1946.

Issued this 22d day of March 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-4661; Filed, Mar. 22, 1946;
11:34 a. m.]

[MPR 580, Amdt. 9 to Gen. Retail Order 3²]

BLANKETS AND BLANKET-ROBE CLOTH
MODIFICATION OF CEILING PRICES

An opinion accompanying this Amendment 9 to General Retail Order No. 3 under section 23 of Maximum Price Regulation 580, issued simultaneously herewith, has been filed with the Division of the Federal Register.

General Retail Order No. 3 under section 23 of Maximum Price Regulation 580 is amended in the following respects:

1. Section 2 (a) (2) is amended to read as follows:

(2) Finished bed sheets, pillow cases and bolster cases made entirely of combed cotton yarns; bed linens of types 180, 140, 128 and 112 and the back filled type, and bleached pillow tubing of types 128 and 140.

2. Section 2 (a) (3) is amended to read as follows:

(3) Bed blankets, crib blankets and blanket-robe cloth made entirely of cotton or of 5% wool and balance cotton ex-

¹ 10 F.R. 3015, 3463, 3642, 4236, 4494, 4611, 9962.

² F.R. 12603.

cept crib blankets containing foreign cotton.

3. Section 2 (b) (1) (ii) is amended to read as follows:

	<i>Markup on net cost (percent)</i>
Article:	
(ii) Finished bed sheets, pillow cases and bolster cases made entirely of combed cotton yarns; bed linens of types 180, 140, 128 and 112 and the back filled type, and bleached pillow tubing of types 128 and 140.....	35.0

3. Section 2 (b) (1) (iii) is amended to read as follows:

	<i>Markup on net cost (percent)</i>
Article:	
(iii) Bed blankets, crib blankets and blanket-robe cloth made entirely of cotton or of 5% wool and balance cotton except crib blankets containing foreign cotton.....	48.4

This amendment shall become effective March 27, 1946.

Issued this 22d day of March 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-4860; Filed, Mar. 22, 1946; 11:34 a. m.]

[MPR 592, Amdt. 33 to Order 1]

CLAY PRODUCTS

ADJUSTMENT OF MAXIMUM PRICES

An opinion accompanying this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.

Order No. 1 is amended in the following respects:

1. Section 2.1 (i) (1) is amended to add Dona Ana County, New Mexico, to the states listed in this subdivision.

2. The last sentence of section 2.1 (k) is amended to read as follows: "Also as used in this paragraph Structural Clay Products Areas 1-12 inclusive, means the continental United States excluding the states of Montana, Idaho, Wyoming, Nevada, Utah, Arizona, New Mexico (except Dona Ana County), California, Washington and Oregon."

3. The last sentence of section 2.1 (l) is amended to read as follows: "As used in this paragraph Structural Clay Products Areas 13-17 means the states of Montana, Idaho, Wyoming, Nevada, Utah, Arizona, New Mexico (except Dona Ana County), California, Washington and Oregon."

This Amendment No. 33 shall become effective March 27, 1946.

Issued this 22d day of March 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-4862; Filed, Mar. 22, 1946; 11:34 a. m.]

[MPR 599, Order 6]

CHRYSLER CORP.

APPROVAL OF CEILING PRICES

For the reasons set forth in an opinion issued simultaneously herewith, and filed with the Division of the Federal Register, and pursuant to section 11, MPR 599; *It is ordered:*

(a) This order establishes ceiling prices for sales of automobile radios sold by Chrysler Corporation and/or its wholly-owned subsidiaries as follows:

(1) (i) The ceiling prices for sales by Chrysler Corporation and/or its wholly-

Article	Model	Brand name	Ceiling prices for sales of—					Installed radios to purchasers for resale
			Uninstalled radios to purchasers for resale in quantities of—					
			(1-3)	(4-9)	(10-49)	(50-99)	(100 & over)	
Radio.....	802	Mopar....	\$33.85	\$32.68	\$31.49	\$29.09	\$27.23	\$37.60

(ii) The ceiling prices for sales by any purchaser for resale other than the Chrysler Corporation and/or its wholly-owned subsidiaries to another purchaser for resale of the radios listed below on an uninstalled or installed basis, are the prices set forth opposite each radio for sales under the conditions specified.

Article	Model	Brand name	Ceiling prices for sales to a purchaser for resale—	
			Uninstalled	Installed
Radio.....	802	Mopar..	\$33.85	\$38.89

(iii) The ceiling prices for sales by the Chrysler Corporation and/or its wholly-owned subsidiaries and by any other seller to an ultimate consumer, of the radios listed below on an uninstalled or installed basis are the prices set forth opposite each radio under the condition of sale specified.

Article	Model	Brand name	Ceiling prices for sales to consumers—	
			Uninstalled	Installed
Radio.....	802	Mopar..	\$51.42	\$55.17

(2) Ceiling prices for sales to purchasers for resale are subject to the same terms and conditions of sale to which the sellers ceiling prices for other extra or optional equipment or accessories are subject under the provisions of MPR 594 or 452 and Orders thereunder. Ceiling prices for sales to consumers are delivered prices. In case of a radio sold on an installed basis the prices fixed by the order include all installation charges including those for installation of any antenna which is installed at the same time.

(3) The ceiling prices fixed by this order are exclusive of Federal excise tax. In addition to these ceiling prices, each seller may collect the amount of the Federal excise tax which he pays to the Government and/or his supplier. State and local taxes may also be collected.

(b) Sellers of the radios covered by this order are not required to comply with the tagging requirements of MPR 599, each seller shall notify a purchaser for resale of the ceiling prices, terms and conditions of sale established by this order.

owned subsidiaries of the radios listed below, on an uninstalled or installed basis, to a purchaser for resale are the prices set forth opposite each radio for sale in the quantities specified.

The order may be revoked or amended by the Price Administrator at any time.

The order shall become effective on the 21st day of March 1946.

Issued this 21st day of March 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-4791; Filed, Mar. 21, 1946; 4:39 p. m.]

[MPR 592, Amdt. 34 to Order 1]

READY-MIXED CONCRETE

MODIFICATION OF MAXIMUM PRICES

An opinion accompanying this Amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.

Section 4.4 is amended to read as follows:

SEC. 4.4 Modification of maximum prices of ready-mixed concrete. The manufacturer's maximum prices established pursuant to Maximum Price Regulation 592, for ready-mixed concrete, may be increased by adding to the established maximum prices per cubic yard for each specification of that commodity an amount not to exceed the actual dollars-and-cents additional cost, rounded off to the nearest \$0.05 per cubic yard, resulting from the price increases for sales of cement permitted by Amendments Nos. 6, 9, 10, 11, 13, and 14 to Maximum Price Regulation No. 224. The term "manufacturer" as used here means any person who makes the first sale of ready-mixed concrete.

This amendment shall become effective March 27, 1946.

Issued this 22d day of March 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-4863; Filed, Mar. 22, 1946; 11:34 a. m.]

[MPR. 599, Order 8]

NASH-KELVINATOR CORP.

APPROVAL OF CEILING PRICES

For the reasons set forth in an opinion issued simultaneously herewith, and filed with the Division of the Federal Register; and pursuant to section 11, MPR 599; *It is ordered:*

(a) This order establishes ceiling prices for sales of automobile radios sold

by Nash-Kelvinator Corporation, Detroit, Michigan, which are already installed or are to be installed in motor cars of its manufacture.

(b) The ceiling prices for sales by Nash-Kelvinator Corporation, its distrib-

utors and dealers, of the radios listed below, are the prices set forth opposite each radio for sales to each class of purchaser under the terms and conditions of sale specified.

This order may be revoked or amended by the Price Administrator at any time.

This order shall become effective on the 21st day of March 1946.

Issued this 21st day of March 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-4794; Filed, Mar. 21, 1946; 4:39 p. m.]

Article	Model	Ceiling prices to—						
		Distributor		Dealer		Consumer		
		Uninstalled	Installed	Un-installed	Installed	Un-installed	Installed	
Radio.. .. .	AC-6016..	(1-25) \$33.16	(Over 21) \$30.84	\$36.16	\$35.82	\$38.82	\$54.09	\$57.09

These ceiling prices are subject to the same terms and conditions of sale including provision for transportation charges to which ceiling prices of extra or optional equipment sold by the Nash-Kelvinator Corporation are subject under the provisions of MPR 594 and orders thereunder. Ceiling prices for installed radios are delivered prices.

In the case of a radio sold on an installed basis, the ceiling prices include its installation charge. In addition to the ceiling prices fixed by this order each seller may also collect an E. O. H. charge of \$2.35 for each radio. (The E. O. H. charge is the amount of the Federal excise tax).

(c) Sellers of the radio covered by this order are not required to comply with the tagging requirements of MPR 599 but each seller shall notify every purchaser for resale of the ceiling prices, terms and conditions of sale established by the order.

The order may be revoked or amended by the Price Administrator at any time.

The order shall become effective on the 21st day of March 1946.

Issued this 21st day of March 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-4793; Filed, Mar. 21, 1946; 4:39 p. m.]

[MPR 599, Order 9]

STUDEBAKER CORP.

APPROVAL OF CEILING PRICES

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register, and pursuant to section 11 of Maximum Price Regulation No. 599, *It is ordered:*

(a) This order establishes ceiling prices for sales of automobile radios sold by The Studebaker Corporation and/or its wholly-owned subsidiaries which are already installed or are to be installed in motor cars of its manufacture, as follows:

(1) The ceiling prices for sales by The Studebaker Corporation and/or its wholly-owned subsidiaries and other resellers of the radios listed below, are the prices set forth opposite each radio for sales to each class of purchaser under the terms and conditions of sale specified.

Article	Model No.	Ceiling prices to—			
		Dealer		Consumer	
		Un-installed	In-stalled	Un-installed	In-stalled
Auto Radio..	AC-1343..	\$23.50	\$26.25	\$29.65	\$32.40
Auto Radio..	AC-1342..	143.68	46.68	59.80	62.80
		242.31			
		342.98			
		440.68			
		541.35			

- ¹ In lots of 1-11 f. o. b. point of shipment.
- ² In lots of 12 f. o. b. Sandusky, Ohio.
- ³ In lots of 12 f. o. b. Los Angeles, Calif.
- ⁴ In lots of 24 f. o. b. Sandusky, Ohio.
- ⁵ In lots of 24 f. o. b. Los Angeles, Calif.

(2) The ceiling prices are subject to the same terms and conditions of sale other than quantity discounts, to which ceiling prices for extra or optional equipment or accessories sold by the Studebaker Corporation and/or its wholly-owned subsidiaries are subject under the provisions of Maximum Price Regulations Nos. 594, 452, 453 and orders thereunder. Ceiling prices for sales to consumers are delivered prices. In the case of a radio sold on an installed basis, the ceiling prices fixed by this order, the installation charges included are only for the installation of the radio.

(b) The ceiling prices fixed by this order are exclusive of Federal excise taxes. In addition to these ceiling prices each seller may collect the amounts of the Federal excise taxes. State and local taxes may also be collected.

(c) Sellers of the radios covered by this order are not required to comply with the tagging provisions of Maximum Price Regulation No. 599, but each seller shall notify every purchaser for resale of the ceiling prices, terms and conditions of sale established by the order.

(d) *Description.* (1) Auto radio, Model No. AC-1342 covered by this order is an auto radio of 8 tubes, battery operation, 1 band, 7" dynamic speaker, 6 automatic push buttons, metal case, 8½" x 9" x 5½", with master suppression kit included.

(2) Auto radio, Model No. AC-1343, covered by this order is an auto radio of 6 tubes, battery operation, 1 band, slide rule dial under self-contained 7" E. M. speaker, permeability tuned, self-contained control unit, metal cabinet 8½" x 9" x 5½".

[RMPR 136, Amdt. 1 to Order 579]

HARLEY-DAVIDSON MOTORCYCLE CO.

ADJUSTMENT OF MAXIMUM PRICES

Amendment No. 1 to Order No. 579 Under Revised Maximum Price Regulation 136. Machine parts and industrial equipment. Harley-Davidson Motorcycle Company. Docket No. 1136-257-P. Docket No. 6083-136.21-700.

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register, and pursuant to section 21 of Revised Maximum Price Regulation 136, *It is ordered:*

Paragraph (e) in Order No. 579 under Revised Maximum Price Regulation 136 is amended to read as follows:

(e) All requests relating to the subject matter considered in the adjustment proceeding which are not granted herein are denied, but this denial shall not be considered as determining any issue raised by the protest of the Harley-Davidson Motorcycle Company, Docket No. 1136-257-P.

This amendment shall become effective as of February 8, 1946.

Issued this 20th day of March 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-4769; Filed, Mar. 21, 1946; 11:27 a. m.]

Regional and District Office Orders.

[Region I Order G-9 Under RMPR 251, Amdt. 1]

CONSTRUCTION SERVICES AND INSTALLED BUILDING MATERIALS IN CONNECTICUT

For the reasons set forth in an opinion accompanying this amendment issued simultaneously herewith and filed with the Division of the Federal Register, and pursuant to the authority vested in the Regional Administrator of Region I by section 9 of Revised Maximum Price Regulation No. 251, and by the Emergency Price Control Act of 1942, as amended, Region I Order No. G-9 of Revised Maximum Price Regulation No. 251 is amended in the following respects:

1. The last paragraph of section 4 of Order No. G-9 is hereby deleted and the following paragraph is substituted therefor:

(b) Where a machine and a crew of two or more workers is used to install mineral wool insulation by the blowing method and the total charge as determined in accordance with maximum

prices listed in Table I is \$50.00 or less, the seller may charge \$50.00. Where the total charge as determined in accordance with the maximum prices listed in Table I is over \$50.00 but less than \$100, the seller may add \$10.00 to such charge.

2. Item 35 appearing in Table I is amended to read as follows:

- 35. (a) Plaster board: \$0.15 per square foot.
- (b) Insulating board (1/2"): \$0.10 per square foot.

3. The term "OPA Regional Order G-1" appearing in section 7 is hereby deleted and the following term is substituted therefor: "OPA Regional Order G-9".

This Amendment No. 1 shall become effective March 11, 1946.

Issued this 7th day of March 1946.

ELDON C. SHOUP,
Regional Administrator.

[F. R. Doc. 46-4716; Filed, Mar. 20, 1946; 4:19 p. m.]

[Pittsburgh Adopting Order 29 Under Basic Order 1, Under Gen. Order 68, Amdt. 1]

BUILDING AND CONSTRUCTION MATERIALS IN THE JOHNSTOWN, PA., AREA

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register and under the authority vested in the Regional Administrator of Region II by the Emergency Price Control Act of 1942, as amended, by General Order No. 68, as amended, and by Revised Procedural Regulation No. 1, which authority has been duly delegated by such Regional Administrator to the District Director, Pittsburgh District Office, it is hereby ordered:

SECTION 1. What this amendment does. This amendment suspends indefinitely the effective date of Adopting Order No. 29 under Basic Order No. 1, as amended, under General Order No. 68, as amended.

Sec. 2. Relationship of this amendment to Adopting Order No. 29 and to General Maximum Price Regulation and other maximum price regulations. Until such time as Adopting Order No. 29 is further amended to indicate an effective date, all sellers covered by Adopting Order No. 29 shall be subject to all of the provisions of the General Maximum Price Regulation, or any other applicable regulation or order, as fully as though Adopting Order No. 29 had not been issued.

This amendment shall become effective at 12:01 a. m. March 25, 1946.

Issued March 14, 1946.

WILLIAM K. HARRISON,
District Director.

[F. R. Doc. 46-4718; Filed, Mar. 20, 1946; 4:20 p. m.]

[Birmingham Rev. Gen. Order G-1 Under Gen. Order 50, Amdt. 4]

MALT AND CEREAL BEVERAGES IN JEFFERSON COUNTY, ALA.

Amendment No. 4 to Revised General Order No. G-1 Under General Order No. 50. Maximum prices for malt and cereal beverages in Jefferson County, Alabama. Docket No. 41a-RGO G1-GO 50-4.

For the reasons set forth in the opinion issued simultaneously herewith and under the authority vested in the District Director of the Birmingham, Alabama District Office of Region IV of the Office of Price Administration, and Region IV Revised Delegation Order No. 17, issued May 5, 1944, *It is hereby ordered*, That Appendix A of Revised Order No. G-1 under General Order No. 50 which was issued by the Birmingham District Office on the 25th day of October, 1945, is hereby amended by adding to the list of beverages set forth in the said Appendix the following brand of beer:

Brand or trade mark	Minimum prices per bottle					
	Group 1-B		Group 2-B		Group 3-B	
	12-oz.	32-oz.	12-oz.	32-oz.	12-oz.	32-oz.
Embassy Club Beer.....	\$0.25	\$0.50	\$0.20	\$0.45	\$0.18	\$0.40

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

(56 Stat. 23, 765; 57 Stat. 566; Pub. Law 383, 78th Cong.; E.O. 9250, 7 F.R. 7871; E.O. 9328, 8 F.R. 4681; G.O. 50, 8 F.R. 4808)

This Amendment No. 4 to the order shall become effective immediately.

Issued this the 19th day of February 1946.

SAM J. WATKINS,
District Director.

[F. R. Doc. 46-4717; Filed, Mar. 20, 1946; 4:20 p. m.]

[Region IV Order G-44 Under 18 (c), Amdt. 1]

SOUTHERN STATES IRON ROOFING CO.

ADJUSTMENT OF MAXIMUM PRICES

Amendment 1 to Order No. G-44 under § 1499.18 (c) of General Maximum Price Regulation. Adjustment of maximum prices because of local shortage. Docket No. Re (2)-1V-18 (c)-252.

For the reasons set forth in the accompanying opinion issued simultaneously herewith and pursuant to § 1499.18 (c) of the General Maximum Price Regulation; *It is ordered*:

(a) That Order No. G-44 issued January 28, 1946 by the Regional Administrator of Region IV of the Office of Price Administration to Southern States Iron Roofing Company, Savannah, Georgia, under authority of § 1499.18 (c) of the General Maximum Price Regulation, be, and the same is hereby amended in the following respects:

(1) That the schedule incorporated in section (b) of said Order No. G-44 be amended to read as follows:

	Maximum prices
Turpentine cups, full size, per crop of 10,000 cups.....	\$468.41
Turpentine cups, scant size, per crop of 10,000 cups.....	432.24
Concave aprons, per 100 pounds....	8.12
Crimped gutters, per 100 pounds....	9.14
Flat strips, long lengths, per 100 pounds.....	8.17
Flat strips, short lengths, per 100 pounds.....	8.29

The above prices are f. o. b. Savannah, Ga.

Drums—Savannah plant:		Maximum prices
18 gauge 55 gallon galvanized steel drum.....		\$3.79
18 gauge 55 gallon black steel drum.....		3.14
29 gauge galvanized steel rosin drum, unassembled.....		1.31
28 gauge black steel rosin drum, unassembled.....		.97
Drums—Hattiesburg plant:		Maximum prices
18 gauge 55 gallon galvanized steel drum.....		3.56
18 gauge 55 gallon black steel drum.....		2.91
29 gauge galvanized steel rosin drum, unassembled.....		1.27
28 gauge black steel rosin drum, unassembled.....		.93

The above prices on drums are delivered prices.

(2) That section (d) of said Order No. G-44 be amended to read as follows:

(d) All customary discounts, allowances and differentials as to different classes of purchasers on sales of the foregoing listed products shall be maintained by both the manufacturer and any distributor. The freight differentials and zone pricing practices of the industry in effect during March 1942 shall be maintained with reference to Rosin Drums.

(b) This order may be amended, revised or revoked at any time by the Office of Price Administration.

This order shall become effective immediately.

Issued this 6th day of March 1946.

ALEXANDER HARRIS,
Regional Administrator.

[F. R. Doc. 46-4722; Filed, Mar. 20, 1946; 4:21 p. m.]

[Region V Order G-12 Under RMPR 251, Amdt. 1]

INSTALLED MINERAL WOOL INSULATION IN THE COUNTIES OF CLAY AND JACKSON, MO., AND WYANDOTTE AND JOHNSON COUNTIES, KANS.

For the reasons set forth in the opinion issued simultaneously herewith and under the authority vested in the Regional Administrator of Region V of the Office of Price Administration by section 9 of Revised Maximum Price Regulation No. 251, *It is hereby ordered*, that section (h) of Order No. G-12 under section 9 of Revised Maximum Price Regulation No. 251 be and it is hereby revoked and amended to read as follows:

(h) *Records, invoicing and notification requirements*—(1) *Record keeping requirements.* Every seller of mineral wool insulation sold on an installed basis, whether the sale is made as a part of a general contract calling for installation of other commodities or not, shall pre-

serve records showing the following information:

(i) The date on which the installation was completed:

(ii) The name and address of the seller and buyer.

(iii) The number of square feet and type of insulation installed, the thickness of insulation material, and the areas in which such insulation material was installed.

(iv) The price charged for each separate category exactly as stated in Table I, including category number and drawing number.

(v) The terms of sale.

(vi) A statement of any special insulation and related work and incidental construction work.

(2) *Invoicing requirements.* Any seller subject to this order, upon request of a purchaser, must furnish an invoice which contains all of the information set out in paragraphs (i) through (vi) of section (h) (1) of this order.

(3) *Notification requirements.* Every person making sales subject to this order shall notify the purchaser of the existence of this order, and, if requested, show the purchaser a copy of this order as well as a copy of Revised Maximum Price Regulation No. 251.

Except as herein amended or revised, Order No. G-12 under section 9 of Revised Maximum Price Regulation No. 251 shall be and is continued in full force and effect in all other respects.

(56 Stat. 23, 765; 57 Stat. 566; Pub. Law 383, 78th Cong.; E.O. 9250, 7 F.R. 7871; and E.O. 9328, 8 F.R. 4681)

Issued at Dallas, Texas, and effective on this 25th day of February 1946.

W. A. ORTH,
Regional Administrator.

[F. R. Doc. 46-4719; Filed, Mar. 20, 1946; 4:20 p. m.]

[Region IV Rev. Order G-33 Under RMPR 122]

SOLID FUELS IN CHATTANOOGA, TENN., AND ROSSVILLE, GA.

For the reasons set forth in the opinion issued simultaneously herewith and

under the authority vested in the Regional Administrator, Region IV, of the Office of Price Administration by § 1340.260 of Revised Maximum Price Regulation 122, subparagraph (e) (3) is amended to read as follows:

(e) * * *

(3) *Bituminous coal from District No. 13—Subdistrict Nos. 3, 4, and 5.*

Size	Per ton, 2,000 lbs.	Per ½ ton, 1,000 lbs.
Lump and egg: Size groups 1, 2, and 3 in price groups 8-13, inclusive	\$8.40	\$4.55
Nut: Size groups 4, 5, and 6 in price groups 8-13, inclusive	8.00	4.35
Run-of-mine for domestic use	7.65	4.15
Lump and egg: Size groups 1, 2, and 3 from mine index 93, Tennessee Consolidated Coal Co.	8.50	4.60
Nut: Size groups 4, 5, and 6 from mine index 93, Tennessee Consolidated Coal Co.	8.10	4.40

(To these prices may be added, until April 30, 1945, 10¢ per ton, 5¢ per ½ ton and 3¢ per ¼ ton as provided in Supplementary Order 2 to Basic Order G-37, issued January 2, 1946.)

This amendment shall become effective January 31, 1946.

Issued February 26, 1946.

JOHN D. MOSBY,
Acting Regional Administrator.

[F. R. Doc. 46-4721; Filed, Mar. 20, 1946; 4:21 p. m.]

[Region V Order G-24 Under RMPR 251, Amdt. 1]

INSTALLED MINERAL WOOL INSULATION IN METROPOLITAN HOUSTON, TEX.

For the reasons set forth in the opinion issued simultaneously herewith and under the authority vested in the Regional Administrator of Region V of the Office of Price Administration by section 9 of Revised Maximum Price Regulation No. 251, it is hereby ordered, That section (h) of Order No. G-24 under section 9 of Revised Maximum Price Regulation No. 251 be and it is hereby revoked and amended to read as follows:

(h) *Records, invoicing and notification requirements*—(1) *Record keeping requirements.* Every seller of mineral wool insulation sold on an installed basis, whether the sale is made as a part of a general contract calling for installation of other commodities or not, shall preserve records showing the following information:

(i) The date on which the installation was completed.

(ii) The name and address of the seller and buyer.

(iii) The number of square feet and type of insulation installed, the thickness of insulation material, and the areas in which such insulation material was installed.

(iv) The price charged for each separate category exactly as stated in Table I, including category number and drawing number.

(v) The terms of sale.

(vi) A statement of any special insulation and related work and incidental construction work.

(2) *Invoicing requirements.* Any seller subject to this order, upon request of a purchaser, must furnish an invoice which contains all of the information set out in paragraphs (i) through (vi) of section (h) (1) of this order.

(3) *Notification requirements.* Every person making sales subject to this order shall notify the purchaser of the existence of this order, and, if requested, show the purchaser a copy of this order as well as a copy of Revised Maximum Price Regulation No. 251.

Except as herein amended or revised, Order No. G-24 under section 9 of Revised Maximum Price Regulation No. 251 shall be and is continued in full force and effect in all other respects.

(56 Stat. 23, 765; 57 Stat. 566; Pub. Law 383, 78th Cong.; E.O. 9250, 7 F.R. 7871; and E.O. 9328, 8 F.R. 4681)

Issued at Dallas, Texas, and effective on this 25th day of February 1946.

W. A. ORTH,
Regional Administrator.

[F. R. Doc. 46-4720; Filed, Mar. 20, 1946; 4:20 p. m.]