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## TREASURY DEPARTMENT.

### Bureau of Internal Revenue.

[T. D. 4724]

#### INCOME TAX

To Collectors of Internal Revenue and Others Concerned:

The fifth sentence of article 22 (a)-3 of Regulations 94<sup>1</sup> and 86, and the fifth sentence of article 53 of Regulations 77 are amended to read:

The value of quarters furnished to the commissioned officers, chief warrant officers, warrant officers, and enlisted personnel of the Army, Navy, Coast Guard, Coast and Geodetic Survey, and Public Health Service, or amounts received by them as commutation of quarters, are to be excluded from gross income.

This Treasury Decision is issued under the authority prescribed by section 62 of the Revenue Acts of 1936, 1934, and 1932.

[SEAL]

GUY T. HELVERING,  
Commissioner of Internal Revenue.

Approved, January 18, 1937.

WAYNE C. TAYLOR,  
Acting Secretary of the Treasury.

[F. R. Doc. 37-206; Filed, January 21, 1937; 3:56 p. m.]

[T. D. 4726]

## TAX ON EMPLOYERS OF EIGHT OR MORE UNDER TITLE IX OF THE SOCIAL SECURITY ACT

### EXTENSION OF TIME FOR FILING RETURNS AND PAYING TAX

Collectors of Internal Revenue and Others Concerned:

An extension of time until April 1, 1937 is hereby granted for the filing of returns and paying the tax under Title IX of the Social Security Act, for the calendar year 1936.

Taxpayers who take advantage of this extension of time will not be required to file tentative returns and will not be charged with interest, provided the tax, or the first installment thereof if the taxpayer elects to pay the tax in installments, is paid on or before April 1, 1937. If the tax, or the first installment thereof, is not paid on or before April 1, 1937, interest will be charged at the rate of 6 per cent per annum from April 1, 1937 until the tax, or the first installment thereof, as the case may be, is paid.

<sup>1</sup> F. R. 2106.

This Treasury Decision is issued under the authority prescribed by section 908 and section 905 of the Social Security Act.

[SEAL]

GUY T. HELVERING,  
Commissioner of Internal Revenue.

Approved, January 21, 1937.

WAYNE C. TAYLOR,  
Acting Secretary of the Treasury.

[F. R. Doc. 37-210; Filed, January 22, 1937; 12:22 p. m.]

[T. D. 4725]

## REMOVAL OF DISTILLED WATER FROM DISTILLERY PREMISES

To District Supervisors and Others Concerned:

Page 45, Regulations 8, under the caption, "Removing Distilled Water from Distillery Premises", is hereby amended to read as follows:

Distilled water must be drawn off into barrels or other containers prior to removal from distillery premises, provided, however, the Commissioner of Internal Revenue, in his discretion, may permit distilled water to be transferred by pipe line off the distillery premises to contiguous plants operated under the internal revenue laws, including taxpaid bottling warehouses, subject to the following conditions:

1. Provided one or more tanks are located in the distillery building and designated as "Distilled Water Storage Tanks." Each tank must be closed, and any necessary opening therein, affording access to the interior or to the contents, must be provided with a cover which will be secured by a Government lock. Stop cocks must be provided and so arranged as to completely control the flow of distilled water both into and out of the tank, and so constructed that they may be locked with a Government lock and each tank must also be provided with a glass gauge whereby the contents of the tank may be ascertained at all times.

2. If distilled water is to be transferred off the distillery premises by pipe line an independent line must be installed for such purpose, without any connection with any other pipe, vessel or utensil other than the distilled water storage tank, and all connections, valves, flanges, etc., in the distillery premises, must be brazed or otherwise secured in such a manner that the pipes cannot be detached or altered without showing evidence of tampering. The pipe line shall be exposed to view throughout its entire length.

3. Distilled water must under no circumstances be drawn off or removed through the cistern room or ware-





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house and all such water, when drawn off or transferred by pipe line, must be inspected by the storekeeper-gauger who will supervise its removal and make an entry in some portion of record No. 17, not otherwise used, of the date of the removal, the number of barrels, or quantity, in gallons, if removed by pipe line, and of the names of the persons to whom shipped or transferred.

[SEAL]

CHAS. T. RUSSELL,

Acting Commissioner of Internal Revenue.

Approved January 19, 1937.

WAYNE C. TAYLOR,

Acting Secretary of the Treasury.

[F. R. Doc. 37-209; Filed, January 22, 1937; 12:22 p. m.]

DEPARTMENT OF THE INTERIOR.

General Land Office.

STOCK DRIVEWAY WITHDRAWAL No. 126, REDUCED STOCK DRIVEWAY WITHDRAWALS NOS. 133 AND 160 REVOKED

WYOMING

JANUARY 12, 1937.

Departmental orders of February 19 and June 7, 1920, November 7, 1921, October 11, 1922, December 2, 1924, May 26, 1926, June 30, 1931, and April 30, 1934, which withdrew certain lands in Wyoming as Stock Driveways Nos. 126, 133 and 160 under section 10 of the act of December 29, 1916 (39 Stat. 862), as amended by the act of January 29, 1929 (45 Stat. 1144), are hereby revoked, No. 126 in part and Nos. 133 and 160 in their entirety, in so far as they affect the following described lands, which are within Wyoming Grazing District No. 1, established March 23, 1935:

6TH PRINCIPAL MERIDIAN

- T. 47 N., R. 93 W., Secs. 14 and 15, lots 9, 10 and 11 Sec. 18, NW $\frac{1}{4}$ NE $\frac{1}{4}$ , S $\frac{1}{2}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$  and S $\frac{1}{2}$  Sec. 19, lots 3, 5 and 6, SW $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$ , S $\frac{1}{2}$ SE $\frac{1}{4}$  Sec. 20, N $\frac{1}{2}$ N $\frac{1}{2}$ , lots 1, 2, 3 and 4 Sec. 21, N $\frac{1}{2}$  and lot 4 Sec. 22, N $\frac{1}{2}$ NE $\frac{1}{4}$ , SW $\frac{1}{4}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ , N $\frac{1}{2}$ SW $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$  and lots 3, 4 and 5 Sec. 23, lot 1 Sec. 26;
- T. 47 N., R. 94 W., lots 1, 2, 3 and 4 Sec. 13, Sec. 14, S $\frac{1}{2}$  Sec. 15, lots 13 to 20, inclusive, Sec. 19, lots 1 and 8 to 16, inclusive, Sec. 20, Secs. 21, 22 and 23, lots 1, 2, 3 and 4 Sec. 24, Secs. 28, 29 and 30;
- T. 45 N., R. 95 W., S $\frac{1}{2}$ SW $\frac{1}{4}$  Sec. 30, NW $\frac{1}{4}$ NE $\frac{1}{4}$ , S $\frac{1}{2}$ NE $\frac{1}{4}$ , N $\frac{1}{2}$ NW $\frac{1}{4}$ , NE $\frac{1}{4}$ SE $\frac{1}{4}$  Sec. 31, S $\frac{1}{2}$ NW $\frac{1}{4}$ , N $\frac{1}{2}$ SW $\frac{1}{4}$ , SE $\frac{1}{4}$  Sec. 32, S $\frac{1}{2}$  Secs. 33 and 34, Sec. 35;
- T. 47 N., R. 95 W., lots 13 to 20, inclusive, Sec. 19, lots 9 to 16, inclusive, in Secs. 20 to 24, inclusive, Secs. 25 to 29, inclusive, lots 5 to 16, inclusive, Sec. 30, lot 1 Sec. 33, lots 1 to 8, inclusive, Sec. 34, lots 1 to 4, inclusive, Sec. 35;
- T. 45 N., R. 96 W., W $\frac{1}{2}$ SW $\frac{1}{4}$  Sec. 18, SE $\frac{1}{4}$ NE $\frac{1}{4}$ , N $\frac{1}{2}$ NW $\frac{1}{4}$  and NE $\frac{1}{4}$ SE $\frac{1}{4}$  Sec. 19, N $\frac{1}{2}$ SW $\frac{1}{4}$  and NW $\frac{1}{4}$ SE $\frac{1}{4}$  Sec. 20, S $\frac{1}{2}$ SW $\frac{1}{4}$  and SW $\frac{1}{4}$ SE $\frac{1}{4}$  Sec. 22, S $\frac{1}{2}$  Sec. 25, NW $\frac{1}{4}$ NE $\frac{1}{4}$ , S $\frac{1}{2}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$  and NE $\frac{1}{4}$ SE $\frac{1}{4}$  Sec. 26, SE $\frac{1}{4}$ NE $\frac{1}{4}$  and N $\frac{1}{2}$ N $\frac{1}{2}$  Sec. 27;
- T. 47 N., R. 96 W., lots 13 to 20, inclusive, Sec. 19, lots 9 to 16, inclusive, in Secs. 20 to 23, inclusive, lots 7 to 16, inclusive, Sec. 24, lots 1 to 12, inclusive, Sec. 25, lots 1 to 9, inclusive, Sec. 26, lots 1 to 8, inclusive, Sec. 27, lots 1 to 8, inclusive, and lot 12 Sec. 28, lots 1 to 12, inclusive, Sec. 29, lots 5 to 19, inclusive, Sec. 30;
- T. 45 N., R. 97 W., NW $\frac{1}{4}$ NW $\frac{1}{4}$ , S $\frac{1}{2}$ NW $\frac{1}{4}$ , E $\frac{1}{2}$ SW $\frac{1}{4}$  Sec. 3, N $\frac{1}{2}$ NE $\frac{1}{4}$ , E $\frac{1}{2}$ NW $\frac{1}{4}$ , N $\frac{1}{2}$ SW $\frac{1}{4}$  and SW $\frac{1}{4}$ SW $\frac{1}{4}$  Sec. 4, NW $\frac{1}{4}$ NE $\frac{1}{4}$ , S $\frac{1}{2}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ NW $\frac{1}{4}$  and E $\frac{1}{2}$ SE $\frac{1}{4}$  Sec. 10, NW $\frac{1}{4}$ SW $\frac{1}{4}$  and S $\frac{1}{2}$ S $\frac{1}{2}$  Sec. 11, SW $\frac{1}{4}$ SW $\frac{1}{4}$  Sec. 12, S $\frac{1}{2}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ NW $\frac{1}{4}$ , E $\frac{1}{2}$ NW $\frac{1}{4}$  and N $\frac{1}{2}$ SE $\frac{1}{4}$  Sec. 13, NE $\frac{1}{4}$ NW $\frac{1}{4}$  Sec. 14, lots 1 and 2, SE $\frac{1}{4}$ NW $\frac{1}{4}$ , NE $\frac{1}{4}$ SW $\frac{1}{4}$ , N $\frac{1}{2}$ SE $\frac{1}{4}$  and SE $\frac{1}{4}$ SE $\frac{1}{4}$  Sec. 19, N $\frac{1}{2}$ SW $\frac{1}{4}$  Sec. 20;
- T. 46 N., R. 97 W., lot 4 Sec. 4, lot 1, SE $\frac{1}{4}$ NE $\frac{1}{4}$  and SE $\frac{1}{4}$  Sec. 5, Sec. 6, E $\frac{1}{2}$  Sec. 8, NE $\frac{1}{4}$  and E $\frac{1}{2}$ SE $\frac{1}{4}$  Sec. 17, NE $\frac{1}{4}$ NE $\frac{1}{4}$  Sec. 20, NW $\frac{1}{4}$ , NE $\frac{1}{4}$ SW $\frac{1}{4}$ , W $\frac{1}{2}$ SE $\frac{1}{4}$  and SE $\frac{1}{4}$ SE $\frac{1}{4}$  Sec. 21, W $\frac{1}{2}$ W $\frac{1}{2}$  and SE $\frac{1}{4}$ SW $\frac{1}{4}$  Sec. 27, E $\frac{1}{2}$ E $\frac{1}{2}$  Sec. 28, NW $\frac{1}{4}$ NW $\frac{1}{4}$ , S $\frac{1}{2}$ NW $\frac{1}{4}$ , NE $\frac{1}{4}$ SW $\frac{1}{4}$ , W $\frac{1}{2}$ SE $\frac{1}{4}$  Sec. 30, N $\frac{1}{2}$ NE $\frac{1}{4}$  Sec. 31, NW $\frac{1}{4}$ NE $\frac{1}{4}$ , S $\frac{1}{2}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ NW $\frac{1}{4}$  and E $\frac{1}{2}$ NW $\frac{1}{4}$  Sec. 32, SW $\frac{1}{4}$ NE $\frac{1}{4}$ , S $\frac{1}{2}$ NW $\frac{1}{4}$ , N $\frac{1}{2}$ SW $\frac{1}{4}$ , NE $\frac{1}{2}$ SE $\frac{1}{4}$  and SE $\frac{1}{4}$ SE $\frac{1}{4}$  Sec. 33, NW $\frac{1}{4}$ NE $\frac{1}{4}$  and N $\frac{1}{2}$ NW $\frac{1}{4}$  Sec. 34;
- T. 47 N., R. 97 W., lots 1, 2, 3 and 4, SE $\frac{1}{4}$ SW $\frac{1}{4}$  and SW $\frac{1}{4}$ SE $\frac{1}{4}$  Sec. 7, N $\frac{1}{2}$ NE $\frac{1}{4}$ , SE $\frac{1}{4}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ SE $\frac{1}{4}$  and S $\frac{1}{2}$ SE $\frac{1}{4}$  Sec. 18, E $\frac{1}{2}$  Sec. 19, Sec. 25, N $\frac{1}{2}$  and N $\frac{1}{2}$ S $\frac{1}{2}$  Sec. 26, Secs. 27 and 28, N $\frac{1}{2}$ , NE $\frac{1}{4}$ SW $\frac{1}{4}$  and SE $\frac{1}{4}$  Sec. 29, S $\frac{1}{2}$ S $\frac{1}{2}$  Sec. 30, Sec. 31, NW $\frac{1}{4}$ NW $\frac{1}{4}$ , S $\frac{1}{2}$ NW $\frac{1}{4}$ , SW $\frac{1}{4}$  and S $\frac{1}{2}$ SE $\frac{1}{4}$  Sec. 32, SW $\frac{1}{4}$ SW $\frac{1}{4}$  Sec. 33;
- T. 48 N., R. 97 W., N $\frac{1}{2}$ S $\frac{1}{2}$  and SE $\frac{1}{4}$ SE $\frac{1}{4}$  Sec. 30, NE $\frac{1}{4}$ NE $\frac{1}{4}$  Sec. 31, W $\frac{1}{2}$ NW $\frac{1}{4}$ , SE $\frac{1}{4}$ NW $\frac{1}{4}$ , NE $\frac{1}{4}$ SW $\frac{1}{4}$  and NW $\frac{1}{4}$ SE $\frac{1}{4}$  Sec. 32;
- T. 44 N., R. 98 W., lots 2, 3 and 4, S $\frac{1}{2}$ NW $\frac{1}{4}$  and W $\frac{1}{2}$ SW $\frac{1}{4}$  Sec. 2, N $\frac{1}{2}$ SW $\frac{1}{4}$  and SE $\frac{1}{4}$  Sec. 3, N $\frac{1}{2}$ S $\frac{1}{2}$  Sec. 4, NE $\frac{1}{4}$ SW $\frac{1}{4}$ , S $\frac{1}{2}$ SW $\frac{1}{4}$ , W $\frac{1}{2}$ SE $\frac{1}{4}$  and NE $\frac{1}{4}$ SE $\frac{1}{4}$  Sec. 5, W $\frac{1}{2}$  Sec. 6, NE $\frac{1}{4}$ NE $\frac{1}{4}$ , S $\frac{1}{2}$ NE $\frac{1}{4}$  and NW $\frac{1}{4}$  Sec. 7, W $\frac{1}{2}$ NW $\frac{1}{4}$  Sec. 8, NW $\frac{1}{4}$ NE $\frac{1}{4}$  Sec. 10;
- T. 45 N., R. 98 W., W $\frac{1}{2}$  Sec. 3, E $\frac{1}{2}$ E $\frac{1}{2}$  Sec. 4, NE $\frac{1}{4}$ NE $\frac{1}{4}$  Sec. 9, E $\frac{1}{2}$  and N $\frac{1}{2}$ NW $\frac{1}{4}$  Sec. 10, NE $\frac{1}{4}$  and S $\frac{1}{2}$  Sec. 15, SE $\frac{1}{4}$  Sec. 21, NW $\frac{1}{4}$  and N $\frac{1}{2}$ SW $\frac{1}{4}$  Sec. 22, S $\frac{1}{2}$ NE $\frac{1}{4}$ , SE $\frac{1}{4}$ NW $\frac{1}{4}$  and SW $\frac{1}{4}$  Sec. 24, S $\frac{1}{2}$ SE $\frac{1}{4}$  Sec. 26, NE $\frac{1}{4}$ , S $\frac{1}{2}$ NW $\frac{1}{4}$ , N $\frac{1}{2}$ SW $\frac{1}{4}$ , SW $\frac{1}{4}$ SW $\frac{1}{4}$  and N $\frac{1}{2}$ SE $\frac{1}{4}$  Sec. 28, N $\frac{1}{2}$  and SW $\frac{1}{4}$  Sec. 31, N $\frac{1}{2}$  Sec. 32, W $\frac{1}{2}$ NW $\frac{1}{4}$  Sec. 33, NE $\frac{1}{4}$ , E $\frac{1}{2}$ SW $\frac{1}{4}$  and W $\frac{1}{2}$ SE $\frac{1}{4}$  Sec. 35;
- T. 46 N., R. 98 W., Secs. 1 to 6, inclusive, W $\frac{1}{2}$  Sec. 8, E $\frac{1}{2}$ NE $\frac{1}{4}$  and NE $\frac{1}{4}$ SE $\frac{1}{4}$  Sec. 10, W $\frac{1}{2}$ W $\frac{1}{2}$  and SE $\frac{1}{4}$ SW $\frac{1}{4}$  Sec. 11, NW $\frac{1}{4}$ NE $\frac{1}{4}$ , S $\frac{1}{2}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ NW $\frac{1}{4}$  and SE $\frac{1}{4}$  Sec. 14, W $\frac{1}{2}$  Sec. 17, NE $\frac{1}{4}$ NE $\frac{1}{4}$  Sec. 23, NW $\frac{1}{4}$ NW $\frac{1}{4}$ , S $\frac{1}{2}$ NW $\frac{1}{4}$ , NE $\frac{1}{4}$ SW $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$  and S $\frac{1}{2}$ SE $\frac{1}{4}$ , Sec. 24, W $\frac{1}{2}$  Sec. 34;



- T. 47 N., R. 98 W., NW $\frac{1}{4}$ NE $\frac{1}{4}$ , S $\frac{1}{2}$ NE $\frac{1}{4}$ , N $\frac{1}{2}$ NW $\frac{1}{4}$  and SE $\frac{1}{4}$  Sec. 1, lot 1 Sec. 2, NW $\frac{1}{4}$  Sec. 6, E $\frac{1}{2}$ E $\frac{1}{2}$  Sec. 12, SW $\frac{1}{4}$ NW $\frac{1}{4}$  and W $\frac{1}{2}$ SW $\frac{1}{4}$  Sec. 26, NW $\frac{1}{4}$ NE $\frac{1}{4}$  and E $\frac{1}{2}$ NE $\frac{1}{4}$  Sec. 27, W $\frac{1}{2}$ W $\frac{1}{2}$  Sec. 35;
- T. 48 N., R. 98 W., SW $\frac{1}{4}$ NE $\frac{1}{4}$ , S $\frac{1}{2}$ NW $\frac{1}{4}$ , N $\frac{1}{2}$ SW $\frac{1}{4}$ , SW $\frac{1}{4}$ SW $\frac{1}{4}$  and N $\frac{1}{2}$ SE $\frac{1}{4}$  Sec. 25, S $\frac{1}{2}$  of Secs. 26 to 30, inclusive, W $\frac{1}{2}$  Sec. 31, E $\frac{1}{2}$ E $\frac{1}{2}$  Sec. 35;
- T. 44 N., R. 99 W., S $\frac{1}{2}$ SE $\frac{1}{4}$  Sec. 10, S $\frac{1}{2}$ SW $\frac{1}{4}$ , W $\frac{1}{2}$ SE $\frac{1}{4}$  and NE $\frac{1}{4}$ SE $\frac{1}{4}$  Sec. 11, E $\frac{1}{2}$ NE $\frac{1}{4}$ , SW $\frac{1}{4}$ NE $\frac{1}{4}$ , S $\frac{1}{2}$ NW $\frac{1}{4}$  and NW $\frac{1}{4}$ SW $\frac{1}{4}$  Sec. 12, NW $\frac{1}{4}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ NW $\frac{1}{4}$ , S $\frac{1}{2}$ NW $\frac{1}{4}$  and SW $\frac{1}{4}$  Sec. 15, W $\frac{1}{2}$ NW $\frac{1}{4}$  and lot 4 Sec. 22, W $\frac{1}{2}$ W $\frac{1}{2}$  Sec. 27, E $\frac{1}{2}$ SE $\frac{1}{4}$  Sec. 28, S $\frac{1}{2}$ N $\frac{1}{2}$  of Secs. 31 and 32, N $\frac{1}{2}$ NE $\frac{1}{4}$ , SW $\frac{1}{4}$ NE $\frac{1}{4}$ , E $\frac{1}{2}$ NW $\frac{1}{4}$  and SW $\frac{1}{4}$ NW $\frac{1}{4}$  Sec. 33;
- T. 46 N., R. 99 W., Sec. 1, E $\frac{1}{2}$ , E $\frac{1}{2}$ W $\frac{1}{2}$ , SW $\frac{1}{4}$ NW $\frac{1}{4}$  and W $\frac{1}{2}$ SW $\frac{1}{4}$  Sec. 2, S $\frac{1}{2}$  Sec. 3, SW $\frac{1}{4}$ NW $\frac{1}{4}$  Sec. 4, S $\frac{1}{2}$ NE $\frac{1}{4}$ , lots 3 and 4, SW $\frac{1}{4}$ NW $\frac{1}{4}$ , NE $\frac{1}{4}$ SW $\frac{1}{4}$ , S $\frac{1}{2}$ SW $\frac{1}{4}$ , N $\frac{1}{2}$ SE $\frac{1}{4}$  and SW $\frac{1}{4}$ SE $\frac{1}{4}$  Sec. 5, SE $\frac{1}{4}$ SE $\frac{1}{4}$  Sec. 6, N $\frac{1}{2}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ NW $\frac{1}{4}$  and S $\frac{1}{2}$ NW $\frac{1}{4}$  Sec. 7, SE $\frac{1}{4}$ NE $\frac{1}{4}$ , E $\frac{1}{2}$ NW $\frac{1}{4}$  and SE $\frac{1}{4}$  Sec. 8, Secs. 9 and 10, N $\frac{1}{2}$  Sec. 11, E $\frac{1}{2}$ , E $\frac{1}{2}$ NW $\frac{1}{4}$  and SW $\frac{1}{4}$  Sec. 17, SE $\frac{1}{4}$ SE $\frac{1}{4}$  Sec. 18, E $\frac{1}{2}$  Sec. 19, Sec. 20, NW $\frac{1}{4}$  and W $\frac{1}{2}$ SW $\frac{1}{4}$  Sec. 29, Sec. 30, N $\frac{1}{2}$ , SW $\frac{1}{4}$ , W $\frac{1}{2}$ SE $\frac{1}{4}$  and NE $\frac{1}{4}$ SE $\frac{1}{4}$  Sec. 31;
- T. 47 N., R. 99 W., N $\frac{1}{2}$  Sec. 1, N $\frac{1}{2}$ N $\frac{1}{2}$  and SW $\frac{1}{4}$ NW $\frac{1}{4}$  Sec. 2, NE $\frac{1}{4}$ NE $\frac{1}{4}$ , S $\frac{1}{2}$ N $\frac{1}{2}$ , NE $\frac{1}{4}$ SW $\frac{1}{4}$  and NW $\frac{1}{4}$ SE $\frac{1}{4}$  Sec. 3, SE $\frac{1}{4}$ NE $\frac{1}{4}$ , W $\frac{1}{2}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ NW $\frac{1}{4}$ , SW $\frac{1}{4}$  and S $\frac{1}{2}$ SE $\frac{1}{4}$  Sec. 4, SE $\frac{1}{4}$ SW $\frac{1}{4}$  and SW $\frac{1}{4}$ SE $\frac{1}{4}$  Sec. 5, SW $\frac{1}{4}$ , W $\frac{1}{2}$ SE $\frac{1}{4}$  and NE $\frac{1}{4}$ SE $\frac{1}{4}$  Sec. 6, NW $\frac{1}{4}$ NE $\frac{1}{4}$ , S $\frac{1}{2}$ NE $\frac{1}{4}$  and NW $\frac{1}{4}$  Sec. 7, N $\frac{1}{2}$  Sec. 8, N $\frac{1}{2}$  and SE $\frac{1}{4}$  Sec. 9, NW $\frac{1}{4}$ NW $\frac{1}{4}$ , S $\frac{1}{2}$ NW $\frac{1}{4}$ , SW $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$  and S $\frac{1}{2}$ SE $\frac{1}{4}$  Sec. 10, E $\frac{1}{2}$  of Secs. 15 and 22, W $\frac{1}{2}$ W $\frac{1}{2}$  Sec. 23, W $\frac{1}{2}$  and W $\frac{1}{2}$ SE $\frac{1}{4}$  Sec. 26, E $\frac{1}{2}$ NE $\frac{1}{4}$  Sec. 27, S $\frac{1}{2}$  Sec. 32, NE $\frac{1}{4}$ , N $\frac{1}{2}$ NW $\frac{1}{4}$ , SE $\frac{1}{4}$ NW $\frac{1}{4}$  and NW $\frac{1}{4}$ SW $\frac{1}{4}$  Sec. 33, N $\frac{1}{2}$  and N $\frac{1}{2}$ SE $\frac{1}{4}$  Sec. 34, N $\frac{1}{2}$ , NW $\frac{1}{4}$ SW $\frac{1}{4}$  and S $\frac{1}{2}$ SE $\frac{1}{4}$  Sec. 35;
- T. 48 N., R. 99 W., S $\frac{1}{2}$ SW $\frac{1}{4}$  and SW $\frac{1}{4}$ SE $\frac{1}{4}$  Sec. 19, SW $\frac{1}{4}$ NW $\frac{1}{4}$ , NW $\frac{1}{4}$ SW $\frac{1}{4}$  and S $\frac{1}{2}$ SW $\frac{1}{4}$  Sec. 29, N $\frac{1}{2}$ NE $\frac{1}{4}$ , SE $\frac{1}{4}$ NE $\frac{1}{4}$  and NE $\frac{1}{4}$ SE $\frac{1}{4}$  Sec. 30, SE $\frac{1}{4}$ NE $\frac{1}{4}$ , W $\frac{1}{2}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ NW $\frac{1}{4}$  and NE $\frac{1}{4}$ SE $\frac{1}{4}$  Sec. 32, NW $\frac{1}{4}$ SW $\frac{1}{4}$  and S $\frac{1}{2}$ SW $\frac{1}{4}$  Sec. 33, SE $\frac{1}{4}$ SW $\frac{1}{4}$  and S $\frac{1}{2}$ SE $\frac{1}{4}$  Sec. 35;
- T. 43 N., R. 100 W., W $\frac{1}{2}$ E $\frac{1}{2}$ , E $\frac{1}{2}$ NW $\frac{1}{4}$  and NE $\frac{1}{4}$ SW $\frac{1}{4}$  Sec. 4, E $\frac{1}{2}$ E $\frac{1}{2}$  and SW $\frac{1}{4}$ SE $\frac{1}{4}$  Sec. 9, W $\frac{1}{2}$ SW $\frac{1}{4}$  Sec. 10, N $\frac{1}{2}$ NE $\frac{1}{4}$ , SE $\frac{1}{4}$ NE $\frac{1}{4}$ , S $\frac{1}{2}$ SW $\frac{1}{4}$  and SW $\frac{1}{4}$ SE $\frac{1}{4}$  Sec. 17, SW $\frac{1}{4}$  and S $\frac{1}{2}$ SE $\frac{1}{4}$  Sec. 18;
- T. 44 N., R. 100 W., S $\frac{1}{2}$ S $\frac{1}{2}$  Sec. 25, lots 5, 6 and 7 Sec. 33, S $\frac{1}{2}$ S $\frac{1}{2}$  Sec. 34, N $\frac{1}{2}$ NE $\frac{1}{4}$ , SW $\frac{1}{4}$ NE $\frac{1}{4}$ , SE $\frac{1}{4}$ NW $\frac{1}{4}$ , N $\frac{1}{2}$ SW $\frac{1}{4}$  and SW $\frac{1}{4}$ SW $\frac{1}{4}$  Sec. 35;
- T. 45 N., R. 100 W., N $\frac{1}{2}$  Sec. 1, Secs. 2 and 3, SE $\frac{1}{4}$ NE $\frac{1}{4}$ , S $\frac{1}{2}$ NW $\frac{1}{4}$ , SW $\frac{1}{4}$ SW $\frac{1}{4}$ , E $\frac{1}{2}$ SW $\frac{1}{4}$  and SE $\frac{1}{4}$  Sec. 4, W $\frac{1}{2}$ NE $\frac{1}{4}$ , W $\frac{1}{2}$ , W $\frac{1}{2}$ SE $\frac{1}{4}$  and SE $\frac{1}{4}$ SE $\frac{1}{4}$  Sec. 5, Sec. 6, NE $\frac{1}{4}$ SW $\frac{1}{4}$  and NW $\frac{1}{4}$ SE $\frac{1}{4}$  Sec. 22, N $\frac{1}{2}$ NE $\frac{1}{4}$ , SW $\frac{1}{4}$ NE $\frac{1}{4}$ , N $\frac{1}{2}$ SW $\frac{1}{4}$  and NW $\frac{1}{4}$ SE $\frac{1}{4}$  Sec. 30;
- T. 46 N., R. 100 W., SE $\frac{1}{4}$ NW $\frac{1}{4}$  Sec. 21, SE $\frac{1}{4}$ NE $\frac{1}{4}$  and SE $\frac{1}{4}$  Sec. 24, E $\frac{1}{2}$ , E $\frac{1}{2}$ W $\frac{1}{2}$  and SW $\frac{1}{4}$ SW $\frac{1}{4}$  Sec. 25, SE $\frac{1}{4}$ NE $\frac{1}{4}$  and SE $\frac{1}{4}$  Sec. 34, S $\frac{1}{2}$ N $\frac{1}{2}$  and S $\frac{1}{2}$  Sec. 35;
- T. 47 N., R. 100 W., Sec. 1, lots 1 to 8, inclusive, SE $\frac{1}{4}$ SW $\frac{1}{4}$  and SW $\frac{1}{4}$ SE $\frac{1}{4}$  Sec. 2, lots 2 to 8, inclusive, Sec. 3, N $\frac{1}{2}$  and N $\frac{1}{2}$ S $\frac{1}{2}$  Sec. 4, Sec. 5, E $\frac{1}{2}$  of Secs. 6 and 7, N $\frac{1}{2}$ NE $\frac{1}{4}$  and NE $\frac{1}{4}$ NW $\frac{1}{4}$  Sec. 11, N $\frac{1}{2}$ N $\frac{1}{2}$  Sec. 12, N $\frac{1}{2}$ SW $\frac{1}{4}$  and W $\frac{1}{2}$ SE $\frac{1}{4}$  Sec. 17, NE $\frac{1}{4}$  and N $\frac{1}{2}$ SE $\frac{1}{4}$  Sec. 18, NW $\frac{1}{4}$ NE $\frac{1}{4}$ , E $\frac{1}{2}$ W $\frac{1}{2}$  and SW $\frac{1}{4}$ SE $\frac{1}{4}$  Sec. 20, NW $\frac{1}{4}$ NW $\frac{1}{4}$  Sec. 25, NE $\frac{1}{4}$ NW $\frac{1}{4}$  of Secs. 26 and 27, S $\frac{1}{2}$ NE $\frac{1}{4}$  Sec. 31;
- T. 43 N., R. 101 W., S $\frac{1}{2}$ NE $\frac{1}{4}$ , N $\frac{1}{2}$ NW $\frac{1}{4}$ , SE $\frac{1}{4}$ NW $\frac{1}{4}$  and NE $\frac{1}{4}$ SE $\frac{1}{4}$  Sec. 13, N $\frac{1}{2}$ N $\frac{1}{2}$ , SW $\frac{1}{4}$ NE $\frac{1}{4}$  and SE $\frac{1}{4}$ NW $\frac{1}{4}$  Sec. 14, NE $\frac{1}{4}$ NE $\frac{1}{4}$ , S $\frac{1}{2}$ NE $\frac{1}{4}$  and S $\frac{1}{2}$ SW $\frac{1}{4}$  Sec. 15, SE $\frac{1}{4}$ SW $\frac{1}{4}$ , W $\frac{1}{2}$ SE $\frac{1}{4}$  and NE $\frac{1}{4}$ SE $\frac{1}{4}$  Sec. 20, NE $\frac{1}{4}$  and N $\frac{1}{2}$ S $\frac{1}{2}$  Sec. 21, NW $\frac{1}{4}$  Sec. 22, E $\frac{1}{2}$ NW $\frac{1}{4}$ , SW $\frac{1}{4}$ NW $\frac{1}{4}$  and NW $\frac{1}{4}$ SW $\frac{1}{4}$  Sec. 29, N $\frac{1}{2}$ S $\frac{1}{2}$  and lot 4 Sec. 30;
- T. 45 N., R. 101 W., S $\frac{1}{2}$ N $\frac{1}{2}$  and S $\frac{1}{2}$  of Secs. 1 and 2, NE $\frac{1}{4}$  and S $\frac{1}{2}$  Sec. 3, S $\frac{1}{2}$  of Secs. 4 and 5, Sec. 8, N $\frac{1}{2}$  of Secs. 9 and 10, NW $\frac{1}{4}$ NE $\frac{1}{4}$ , E $\frac{1}{2}$ W $\frac{1}{2}$  and NW $\frac{1}{4}$ SE $\frac{1}{4}$  Sec. 12, NW $\frac{1}{4}$  Sec. 17, NW $\frac{1}{4}$ SE $\frac{1}{4}$  Sec. 20, SE $\frac{1}{4}$ SW $\frac{1}{4}$  and W $\frac{1}{2}$ SE $\frac{1}{4}$  Sec. 22, N $\frac{1}{2}$ S $\frac{1}{2}$  of Secs. 25 and 26, W $\frac{1}{2}$ NW $\frac{1}{4}$  and N $\frac{1}{2}$ S $\frac{1}{2}$  Sec. 27, NE $\frac{1}{4}$ NE $\frac{1}{4}$  and S $\frac{1}{2}$ N $\frac{1}{2}$  Sec. 28, S $\frac{1}{2}$ N $\frac{1}{2}$  Sec. 29;
- T. 46 N., R. 101 W., W $\frac{1}{2}$ E $\frac{1}{2}$  Sec. 2, E $\frac{1}{2}$ SE $\frac{1}{4}$  Sec. 10, W $\frac{1}{2}$ NE $\frac{1}{4}$ , SE $\frac{1}{4}$ NW $\frac{1}{4}$ , N $\frac{1}{2}$ SW $\frac{1}{4}$  Sec. 11, W $\frac{1}{2}$ SW $\frac{1}{4}$  Sec. 14, E $\frac{1}{2}$ NE $\frac{1}{4}$  and NE $\frac{1}{4}$ SE $\frac{1}{4}$  Sec. 15, W $\frac{1}{2}$ W $\frac{1}{2}$  Sec. 23, S $\frac{1}{2}$ S $\frac{1}{2}$  Sec. 25, W $\frac{1}{2}$ NW $\frac{1}{4}$ , NW $\frac{1}{4}$ SW $\frac{1}{4}$  and S $\frac{1}{2}$ S $\frac{1}{2}$  Sec. 26, E $\frac{1}{2}$  Sec. 34, W $\frac{1}{2}$ NW $\frac{1}{4}$  Sec. 35;
- T. 43 N., R. 102 W., E $\frac{1}{2}$ W $\frac{1}{2}$  and SW $\frac{1}{4}$ SE $\frac{1}{4}$  Sec. 6, W $\frac{1}{2}$ NW $\frac{1}{4}$ , NE $\frac{1}{4}$ NW $\frac{1}{4}$ , SE $\frac{1}{4}$  Sec. 7, S $\frac{1}{2}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$  and N $\frac{1}{2}$ S $\frac{1}{2}$  Sec. 17, NE $\frac{1}{4}$ NE $\frac{1}{4}$  Sec. 18, NW $\frac{1}{4}$ NE $\frac{1}{4}$  Sec. 22, NE $\frac{1}{4}$ , NE $\frac{1}{4}$ NW $\frac{1}{4}$  and E $\frac{1}{2}$ SE $\frac{1}{4}$  Sec. 23, SW $\frac{1}{4}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ NW $\frac{1}{4}$ , S $\frac{1}{2}$ NW $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$ , lots 3 and 4 Sec. 25, NE $\frac{1}{4}$ NE $\frac{1}{4}$  and NW $\frac{1}{4}$ NW $\frac{1}{4}$  Sec. 26, E $\frac{1}{2}$ NE $\frac{1}{4}$  Sec. 27;
- T. 44 N., R. 102 W., N $\frac{1}{2}$ NW $\frac{1}{4}$ , SE $\frac{1}{4}$ NW $\frac{1}{4}$ , NE $\frac{1}{4}$ SW $\frac{1}{4}$  and W $\frac{1}{2}$ SE $\frac{1}{4}$  Sec. 20, W $\frac{1}{2}$ E $\frac{1}{2}$  and E $\frac{1}{2}$ SW $\frac{1}{4}$  Sec. 29, NE $\frac{1}{4}$ NE $\frac{1}{4}$ , S $\frac{1}{2}$ NE $\frac{1}{4}$ , SE $\frac{1}{4}$ SW $\frac{1}{4}$ , W $\frac{1}{2}$ SE $\frac{1}{4}$  and NE $\frac{1}{4}$ SE $\frac{1}{4}$  Sec. 31, NW $\frac{1}{4}$ NW $\frac{1}{4}$  Sec. 32;

aggregating 85,571.10 acres.

OSCAR L. CHAPMAN,  
Assistant Secretary.

[F. R. Doc. 37-207; Filed, January 22, 1937; 9:51 a. m.]

DEPARTMENT OF AGRICULTURE.

Agricultural Adjustment Administration.

WER—B-101—Maine

Issued, January 19, 1937

1937 AGRICULTURAL CONSERVATION PROGRAM—NORTHEAST REGION

BULLETIN NO. 101—MAINE

Pursuant to the authority vested in the Secretary of Agriculture under section 8 of the Soil Conservation and Domestic Allotment Act, payments will be made, in connection with the effectuation of the purposes of section 7 (a) of said Act for 1937, in accordance with the following provisions of this bulletin No. 101 for Maine, and such modifications or other provisions as may hereafter be made.

The 1937 Agricultural Conservation Program has been developed in accordance with the provisions of sections 8, 15, and 16 of the Soil Conservation and Domestic Allotment Act, but the payment of any benefits pursuant to the provisions of this bulletin is contingent upon such appropriation, if any, as the Congress of the United States may hereafter make for such purpose, and the amounts of such payments will be finally determined by such appropriation and the extent of participation in the program. The rates of payment and the allowances herein set forth are computed upon the basis of an appropriation of \$500,000,000 and 85 percent participation by farmers in all regions. Such rates of payment and allowances may be increased or decreased, depending upon the extent of participation, but such variations will not be in excess of 10 percent.

Part I. Payment for Soil-Building Practices

Under the 1937 Conservation Program, Maine farmers who carry out soil-building practices that they select from the list below will be repaid a part of the cost. The amount of payment for performing each practice is stated with the description of practices in this section.

Payment will be dependent upon the practice being performed in accordance with the generally accepted standards of good farming practice with the use of the kinds and quantities of seeds and other materials which are normally employed to obtain good results. Each farmer contemplating applying for payment for carrying out any of the soil-building practices listed below should ascertain in advance, from instructions issued through his county committee, whether the intended practice can be certified as practical under the local conditions applicable to his farm. Such instructions will be applicable to particular areas or farms and will set forth which of such practices are economically justified in such areas or on such farms and the proper kinds and quantities of seeds or other materials or substitutes to be used in order properly to carry out the practice.

Payment under the 1937 Program will be restricted to practices carried out before December 1, 1937.

If a practice calls for the use of specific materials (such as limestone) a farmer may qualify for payment by substituting equivalent amounts of any other approved material which serves the same purpose.

No payment will be made for a practice carried out on any acreage if labor, seed, or other materials used in carrying out the practice are furnished free or paid for by a State or Federal Agency.

A farmer may earn soil-building payments up to the limit of his soil-building allowance. If the total of the payments qualified for is larger than his allowance, he will receive an amount equal to his allowance, which shall be determined in accordance with the provisions of part II of this bulletin.

Practice Number and Description of Practice

LIMING

1. Applying 500 to 4,000 lbs. of ground limestone, or its equivalent, per acre to crop or pasture land.

Payment.—In Area A, \$1.00 per 500 lbs; In Area B, \$1.25 per 500 lbs.



Area A includes: Waldo, Kennebec, Knox, Lincoln, Androscoggin, Sagadahoc, and Cumberland Counties.

Area B includes: Hancock, Oxford, Franklin, Somerset, Aroostook, Penobscot, Piscataquis, Washington, and York Counties.

#### FERTILIZING CONSERVING CROPS

Applying phosphoric acid, potash, or nitrogen or approved combinations of these materials in approved amounts, subject to such limitations as are stated herein or may be specified later, to established sod (in pastures, orchards, or hay lands) or in connection with the seeding of biennial or perennial legumes or green-manure crops. No payment will be made for nitrogen in any use in excess of 32 pounds per acre, or for nitrogen applied to hay land in excess of 24 pounds per acre. When phosphoric acid is applied in connection with a seeding made in a nurse crop which is harvested for grain, the payment will be made only for amounts of phosphoric acid in excess of 32 pounds per acre. Payments will also be made for phosphoric acid when added to farm manures as a preservative and reinforcement in approved amounts and when such farm manures are for use on established sod or in connection with the seeding of biennial or perennial legumes or green-manure crops.

2. Payment, For available phosphoric acid, 4¢ per lb.
3. For available potash, 3¢ per lb.
4. For available nitrogen, 4¢ per lb.

#### SEEDING

5. Seeding approved varieties of biennial or perennial legumes or mixtures containing such legumes, using at least 8 pounds per acre of approved medium red clover seed or its equivalent in other legume seed, on land prepared for seeding by the application of amounts of lime and fertilizer specified through the county committee, or on land without such application when soil tests satisfactory to the committee indicate that the application is not needed.

Payment, \$2.00 per acre.

#### GREEN-MANURE AND COVER CROPS

6. Plowing or disking under small grains, annual grasses or mixtures of those with legumes after they have attained at least two months' or 12 inches' growth.

Payment, \$1.50 per acre.

7. Plowing or disking under biennial or perennial legumes from which no crop has been harvested and for which no seeding payment will be, or has been, made under this or any previous program, and which have attained at least two months' or 12 inches' growth, or annual legumes which have attained such growth.

Payment, \$2.50 per acre.

The rate of payment will be doubled for practices 6 and 7 above when carried out on land normally devoted to commercial vegetables (excluding potatoes) so that the green-manure crop replaces at least one crop of commercial vegetables in 1937.

Leaving the entire crop on the land during the winter may be substituted for the plowing or disking under in practice 6 or 7 if the crop is one that is normally winter tilled.

#### GREEN-MANURE AND COVER CROPS ON POTATO LAND

8. Plowing under after August 15, 1937, on land normally devoted to commercial potato production, from which no crop has been harvested in 1937, a second year crop of clover in its entirety (first and second crop).

Payment, \$3.00 per acre.

#### ORCHARDS

9. Applying to orchards not less than 2 tons per acre of mulching material in addition to leaving in the orchard all materials produced therein during 1937 from grasses, legumes, or green-manure or cover crops.

Payment, \$2.00 per ton on an amount not in excess of 5 tons per acre.

#### CONTOUR CULTIVATING AND STRIP CROPPING IN AROOSTOOK COUNTY ONLY

10. Cultivating on the contour when the slope is 5 percent or greater. This practice shall be carried out according to plans approved in advance by the county committee based upon the recommendation of the Soil Conservation Service.

Payment, \$2.00 per acre so cultivated.

11. Establishing and maintaining contour strips of sod on fields with a slope of 5 percent or greater devoted to inter-tilled crops. This practice shall be carried out according to plans approved in advance by the county committee based upon the recommendation of the Soil Conservation Service.

Payment, \$2.00 per acre of such sod strips.

#### WOODLANDS

12. Planting transplanted forest trees of approved varieties at the rate of at least 1000 trees per acre.

Payment, \$10.00 per acre.

13. With prior approval of the county committee in accordance with instructions issued through the State committee, improving the stand of forest trees by cutting weed trees or thinning or pruning, to develop approximately 100 potential timber trees of desirable species well distributed over an acre of woodland.

Payment, \$3.00 per acre.

14. Constructing fence consisting of not less than two strands of barbed wire with posts or other suitable supports not more than one rod apart, for the purpose of excluding livestock from farm woodland previously used for pasture.

Payment, \$.15 per rod.

15. Constructing fence consisting of not less than three strands of barbed wire, or woven wire, at least 24 inches high, with not less than one strand of barbed wire, with posts or other suitable supports not more than one rod apart, for the purpose of excluding livestock from farm woodlots previously used for pasture.

Payment, \$.20 per rod.

#### Part II. Soil-Building Allowance

The soil-building allowance for any farm is the maximum amount that may be paid for carrying out soil-building practices on that farm.

SECTION 1. The soil-building allowance for any farm not eligible to earn a diversion payment shall be the sum of such of the following items as are applicable to that farm, but shall not be less than \$20.00 for any such farm.

(a) *Crop land*.—\$1.00 for each acre of crop land, excluding commercial orchards, on the farm on January 1, 1937.

(b) *Commercial orchards*.—\$2.00 for each acre of commercial orchards cultivated on the farm on January 1, 1937.

(c) *Commercial vegetable land*.—\$1.00 for each acre of crop land on which *only one* crop of commercial vegetables was grown in 1936; \$2.00 for each acre of crop land on which *two or more* crops of commercial vegetables were grown on the same acreage in 1936.

(d) *Non-crop pasture land*.—\$.40 for each acre of fenced non-crop open pasture land in excess of one-half of the number of acres of crop land on the farm.

SECTION 2. The soil-building allowance for any farm eligible to earn a diversion payment will be the sum of such of the following items as are applicable to such farm, but shall not be less than \$10.00 for any such farm.

(a) *Crop land*.—\$1.00 for each acre of crop land represented by the sum of

(1) The difference between the general soil-depleting base for the farm and the total acres of crop land, excluding commercial orchards, vineyards, and bush fruits, and

(2) the number of acres diverted from such base not in excess of the maximum diversion for the farm for which payment can be made.

(b) *Commercial orchards*.—\$2.00 for each acre of commercial orchards cultivated on the farm on January 1, 1937.



(c) *Commercial vegetable land.*—\$1.00 for each acre of crop land on which only one crop of commercial vegetables was grown in 1936; \$2.00 for each acre of crop land on which two or more crops of commercial vegetables were grown on the same acreage in 1936.

(d) *Non-crop pasture land.*—\$0.40 for each acre of fenced non-crop open pasture land in excess of one-half of the number of acres of crop land on the farm.

### Part III. Diversion Payment

SECTION 1. *Payment for Diversion.*—For each acre diverted from the general soil-depleting base for any farm eligible to earn a diversion payment not in excess of 15 percent of such base, payment will be made at a rate which will average \$9.00 per acre for the United States varied among farms according to the relative productivity of crop land used for the production of crops in the general soil-depleting base.

SECTION 2. *Farms Eligible to Earn a Diversion Payment.*—A farm shall be eligible to earn a diversion payment if it is located in an eligible diversion area and either (1) has a general soil-depleting base of 20 acres or more, or (2) is designated by the county committee as eligible to earn a diversion payment, such designation to be based upon the history of the production of soil-depleting crops on such farm or by the operator thereof.

SECTION 3. *Eligible Diversion Areas.*—Diversion payment as described in section 1 above will be made in the State of Maine only in Arrostook, Penobscot, Piscataquis, Somerset, and Waldo Counties and such other counties as may be designated by the Secretary after considering the facts and any recommendations made by the county and State committees.

### Part IV. Provisions Affecting Payment

SECTION 1. *Increase in Acreage of General Soil-Depleting Crops on Farms in Eligible Diversion Areas.*—If the 1937 acreage of general soil-depleting crops exceeds the general soil-depleting base a deduction will be made from any payment otherwise earned for the farm for each acre of such excess at the rate per acre of the diversion payment for the farm; *Provided, however,* that in the case of any farm not eligible to earn a diversion payment, no deduction will be made with respect to the acreage of general soil-depleting crops grown in excess of the general soil-depleting base unless the acreage of such crops grown in 1937 exceeds 20 acres.

SECTION 2. *Minimum Acreage of Soil-Conserving Crops.*—If the 1937 acreage of soil-conserving crops on a farm eligible for a diversion payment is less than the sum of the soil-conserving base and the acreage diverted for payment from the general soil-depleting base, a deduction will be made at the rate of \$3.00 per acre of such deficiency.

SECTION 3. *Increase in Acreage of General Soil-Depleting Crops on Farms Not in Eligible Diversion Areas.*—The Secretary reserves the right in the case of any farm which in 1937 has an acreage of general soil-depleting crops in excess of 20 acres to make a deduction, from any payment that would otherwise be made for such farm, at the rate of \$9.00 per acre adjusted to the productivity index for the county, for each acre by which such 1937 acreage of general soil-depleting crops exceeds the general soil-depleting base which can be established for such farm. If in 1937 the Secretary exercises the right reserved herein to make deductions with respect to such farms, the procedure to be followed for the establishment of bases shall be in accordance with such instructions as may be issued by the Secretary.

SECTION 4. *Association Expenses.*—Under such rules as the Secretary may prescribe there shall be deducted from the payment to any person with respect to a farm or farms in a county all or such part as the Secretary may prescribe of such person's pro rata share of the estimated administrative expenses incurred and to be incurred by the County Agricultural Conservation Association of the county in which such farm or farms are located.

There shall be credited to each County Agricultural Conservation Association for the payment of administrative ex-

penses the sum of \$2.00 per application for that number of applications submitted by members of such association under which it is estimated by the Agricultural Adjustment Administration the total payment (prior to deduction of any administrative expenses) will be \$20.00 or less.

SECTION 5. *Payments Restricted to Effectuation of Purposes.*—All or any part of any payment which otherwise would be made to any person may be withheld if any rotation, cropping, or other practice is adopted by such person, which the Secretary determines tends to defeat the purposes of the 1937 Agricultural Conservation Program.

SECTION 6. *Applicability to Farms under Special Programs.*—The Secretary may designate one or more counties or other areas for which special programs for 1937 will be developed under the Soil Conservation and Domestic Allotment Act. In the event that any such county or other area is designated, the allowances, rates, and conditions of payment for such county or other area will be set forth in a special bulletin and the provisions of the State bulletin shall not be applicable in such county or other designated area.

On any farm where a program is carried out in cooperation with the Soil Conservation Service or the Resettlement Administration, payment will be made only for carrying out such soil-building practices as are, prior to performance, approved for the farm by the county committee in accordance with instructions issued by the Secretary.

### Part V. Classification of Land Use and Crops

Farm land, when devoted to crops and uses indicated hereinafter, shall be classified as follows, except for such additions or modifications as may be approved by the Secretary.

SECTION 1. *Soil-Depleting.*—Land on which any of the following crops are grown shall, except as provided in section 3 below, be regarded as devoted to the production of soil-depleting crops for the year in which such crops are normally harvested. In establishing soil-depleting bases and in checking performance, the acreage of land which is devoted to two or more soil-depleting crops shall be counted only once.

(a) Corn (field corn, or popcorn) except sowed corn plowed under.

(b) Potatoes.

(c) Truck and vegetable crops, including sweet corn, melons, and strawberries.

(d) Grain sorghums, sweet sorghums, Italian ryegrass, millets, and Sudan grass, if harvested for grain, hay, or forage.

(e) Small grains—wheat, oats, barley, rye, buckwheat, and grain mixtures, for grain or hay.

(f) Bulbs and flowers.

(g) Annual legumes (soybeans, cowpeas, field peas, field beans (harvested for grain or hay).

(h) Rape, except when plowed or disked under.

SECTION 2. *Soil-Conserving.*—Land devoted to any of the following crops shall be regarded as used for the production of a soil-conserving crop except that any land from which a soil-depleting crop is harvested in the same year shall be regarded as having been used for the production of a soil-depleting crop in such year, except as provided in section 3 below.

If two or more soil-conserving crops are grown on the same land during any year the acreage of such land counted as soil-conserving shall not exceed the acreage on which such crops are grown.

(a) Sweet, medium red, alsike, and mammoth red clover, alfalfa, and white clover.

(b) Vetch, winter peas, bur or crimson clover, annual varieties of lespedeza, and crotalaria.

(c) Soybeans, velvet beans, and cowpeas, except when harvested for grain or hay.

(d) Sudan grass, millet, Italian ryegrass, and sorghums, not harvested for grain, hay, or forage.

(e) Sewed corn and rape when plowed or disked under.



(f) Bluegrass, redbud, timothy, orchard grass, Bermuda, carpet grass, and mixtures of any of these.

(g) Rye, oats, barley, wheat, buckwheat, and grain mixtures, not cut for grain or hay; *provided*, a good growth is left on the land or plowed under.

(h) Forest trees planted on crop land.

**SECTION 3. Soil-Conserving Crops Grown on Land Used for the Production of a Soil-Depleting Crop.**—Land devoted to any of the combinations of soil-depleting and soil-conserving crops listed below shall, in addition to being regarded as being used for the production of a soil-depleting crop, also be regarded as being used for the production of a soil-conserving crop as follows:

(a) All the land from which a soil-depleting crop is harvested in 1937 and followed by legumes (classified in section 2 above as soil-conserving) or perennial grasses (whether seeded in or following such crop) shall, in addition to being classified as soil-depleting, be classified as soil-conserving.

(b) All the land on which green-manure crops are seeded following commercial vegetables and plowed under as green-manure after having attained at least two months' growth or 12 inches' growth shall, in addition to being classified as soil-depleting, be classified as soil-conserving.

**SECTION 4. Neutral Uses.**—Land devoted to the following uses shall be regarded as not being used for the production of a soil-depleting crop or a soil-conserving crop unless otherwise provided:

(a) Vineyards, tree fruits, small fruits, nut trees, and perennial vegetables not interplanted (any portion of the area which is interplanted shall carry the classification and actual acreage of such interplanted crop).

(b) Idle crop land.

(c) Cultivated fallow land.

(d) Waste land, roads, lanes, lots, yards, and other similar non-crop land.

(e) Woodland other than crop land planted to forest trees.

#### Part VI. Establishment of Bases

**SECTION 1. Soil-Depleting Bases.**—The county committee will recommend for approval by the Secretary a general soil-depleting base for every farm in diversion areas which shall represent the acreage normally used for the production of general soil-depleting crops on such farms. There will also be recommended for approval a productivity index or rate per acre for the general soil-depleting base for each farm.

(a) *Farms for which bases were established under the 1936 Agricultural Conservation Program.*—The general soil-depleting bases established for farms under the 1936 Agricultural Conservation Program shall be the soil-depleting bases for such farms in 1937 with adjustments as provided in subsection (d) of this section 1.

(b) *Farms for which no bases were established in 1936.*—The farms for which no bases were established under the 1936 Agricultural Conservation Program shall, subject to adjustment as provided in subsection (d) of this section 1 be determined upon the basis of the acreage of soil-depleting crops grown on the farm in 1936.

(c) *The productivity index or rate per acre for the general soil-depleting base* shall be determined upon the basis of the yield of the general soil-depleting crops grown on the farm compared to the average yield of such crops for the participating farms in the county.

(d) *Adjustment in Bases.*—

(1) *For Abnormal Bases.*—Where the number of acres of crops in the general soil-depleting base, harvested in 1936, or any bases previously established, was greater or less than such crops usually harvested on the farm, the base shall be increased or decreased so as to be comparable to the base of such crops under normal conditions. Where the normal rotation of crops in the general soil-depleting base results in variations in the acreage of such crops on the farm the base shall be adjusted to conform to such variations.

(2) *For Changes in Crop Classification.*—For farms for which general soil-depleting bases were established under the 1936 Agricultural Conservation Program there shall be added to such base an acreage of small grains harvested for grain or hay which were classified as soil-conserving in establishing such base.

(3) *For Unused Bases.*—If the acreage of crops in the general soil-depleting base planted on the farm in the year 1936 was substantially less than the acreage which could have been planted on the farm and still qualify for the maximum diversion payment with respect to such crops, the base shall be adjusted by the county committee so as to represent the normal plantings on the farm and so as to be equitable as compared with other farms in the locality.

(e) *Limit of Bases.*—The sum of the general soil-depleting bases established for farms in any county or other specified area shall not exceed the acreage for such soil-depleting base which is established for such county or other specified area by the Agricultural Adjustment Administration.

The weighted average of the rate per acre for diversion from the general soil-depleting base for all farms for which soil-depleting bases are established in any county or other specified area shall not exceed the respective rate per acre established for such crop(s) for such county or other specified area by the Agricultural Adjustment Administration.

#### Part VII. Miscellaneous Provisions

**SECTION 1.** In order for a farmer to be eligible for participation in the 1937 Agricultural Conservation Program he must execute such forms and submit such information as may be prescribed. Such forms and information shall be filed with the county committee within time limits established by the State committee with the approval of the Director of the Northeast Division.

**SECTION 2. Land To Be Included Under an Application.**—An application shall cover neither more nor less than a single farm as defined in Part VIII of this bulletin.

**SECTION 3. Application and Eligibility for Payment.**—(a) Payment will be made only upon application on the prescribed form filed with the county committee within the time fixed by the Secretary, supported by such information regarding farming operation as may be required.

(b) An application for payment may be made by any producer who is entitled to receive all or a share of the crops produced on the farm in 1937, or of the proceeds thereof, or who incurs all or any part of the expense of soil-building practices carried out on the farm.

(c) For the purpose of determining the eligibility of a producer for a payment where the farm operated by him includes land located in two or more counties, the farm shall be regarded as located in the county in which the principal dwelling is located, or, if there is no dwelling on the farm, it shall be regarded as located in the county in which the major portion of the farm is located.

**SECTION 4. Division of Payments.**—(a) The soil-building payment with respect to a farm covered by an application for payment shall be divided among the producers concerned, in the proportion that the county committee determines that the expenses incurred by each in carrying out the soil-building practices bears to the total expense incurred by all such producers in carrying out such practices.

(b) The diversion payment with respect to a farm covered by an application for payment shall be divided among the producers concerned in the same proportion as the crops in the general soil-depleting base or divided under their lease or operating agreement.

(c) Any payment for a farm shall be computed without regard to questions of title under State law, without deductions of claims for advances, and without regard to any claim or lien against the crop or proceeds thereof in favor of any creditor.

**SECTION 5. Membership in Association.**—Any person having an interest in the crops or the proceeds thereof produced



on any farm in the county in 1937 shall become a member of the County Agricultural Conservation Association of the county whenever any form or information required in connection with the Agricultural Conservation Program for 1937 is submitted for such farm, or whenever in 1937 he attends a meeting called for the purpose of electing committeemen. Any person shall cease to be a member of the Association if in 1937 an application for payment is not filed by him within the time specified by the Secretary for the filing of applications.

**SECTION 6. Limits.**—The sum of the commercial fruit acreages, the commercial vegetable acreages, the commercial double-cropped vegetable acreages, the acreages of non-crop open pasture land, and the acreages of total crop land, respectively, established for farms in any county or other specified area, shall not exceed the acreage of such crops and uses which the Agricultural Adjustment Administration may establish for such county or other specified area.

#### Part VIII. Definitions

As used herein and in all forms and documents relating to the 1937 Agricultural Conservation Program in the Northeast Region, the following terms shall have the following meanings:

*Secretary* means the Secretary of Agriculture of the United States.

*Northeast Region* means the area included in the States of Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, Connecticut, New York, New Jersey, and Pennsylvania.

*Northeast Division* means the division of the Agricultural Adjustment Administration in charge of the 1937 Agricultural Conservation Program in the Northeast Region.

*State Agricultural Conservation Committee* or *State Committee* means the group of persons designated to assist in the administration of the 1937 Agricultural Conservation Program in the State of Maine.

*County Agricultural Conservation Committee* or *County Committee* means the group of persons designated to assist in the administration of the 1937 Agricultural Conservation Program in the county.

*Person* means an individual, partnership, association, trust, estate, or corporation, and wherever applicable, a State, a political subdivision of a State, or any agency thereof or any other governmental agency that may be designated by the Secretary.

*Producer* means any person who is entitled to receive all or a portion of the crops produced on any farm or the proceeds thereof.

*Farm* means all land in a county which in 1937 is under the operating control of one person by reason of ownership, lease, or otherwise; *provided*, that a tract of land shall not be considered all or part of a farm unless the county committee finds, from a consideration of such factors as size of unit, amount of labor applied, nature of farming operations, and practices carried out, that the participation of such land in the 1937 Agricultural Conservation Program would tend to promote the purposes of the Act through the economic use and conservation of the land and through the preservation and improvement of its fertility for agricultural purposes.

*Crop land* is farm land which is tillable and on which at least one crop other than wild hay was harvested or planted for harvest between January 1, 1930, and January 1, 1937, and any other farm land devoted on January 1, 1937, to fruit orchards, vineyards, or cultivated bush fruits other than those abandoned.

*Commercial Orchards* means the acreage in tree fruits, cultivated nut trees, vineyards, or cultivated bush fruits, including cranberries, on the farm on January 1, 1937, from which the principal part of the production is normally sold, including also the acreage of young non-bearing orchards from which the principal part of the production will be sold in 1937, or later.

*Commercial Vegetables* means the acreage of vegetables or truck crops (including among others potatoes, sweet-

potatoes, melons, cantaloups, and strawberries, but excluding sweet corn for canning and peas for canning) from which the principal part of the production was sold off the farm in 1936.

*Open Non-Crop Pasture* means fenced non-crop pasture land of a carrying capacity during the normal pasture season of at least one animal unit for each five acres on which the predominant growth is forage suitable for dairy animals, and on which the number or grouping of any trees or shrubs is such that the land could not fairly be considered as woodland.

*Animal Unit* means one cow, one horse, five sheep, five goats, two calves, or two colts, or the equivalent thereof.

*Soil-Conserving Base* means the acreage represented by the difference between the total crop land (excluding commercial orchards, vineyards, and bush fruits) and the 1937 general soil-depleting base established for the farm.

*Soil-Building Payment* means a payment for the carrying out of the soil-building practices specified in part I hereof.

*Diversion Payment* means a payment for a diversion from the 1937 general soil-depleting base.

*General Soil-Depleting Base* means the number of acres established for the farm as the acreage normally used for the production of all soil-depleting crops.

In testimony whereof, H. A. Wallace, Secretary of Agriculture, has hereunto set his hand and caused the official seal of the Department of Agriculture to be affixed in the City of Washington, District of Columbia, this 19th day of January 1937.

[SEAL]

H. A. WALLACE,  
Secretary of Agriculture.

[F. R. Doc. 37-193; Filed, January 21, 1937; 11:38 a. m.]

#### FEDERAL TRADE COMMISSION.

Commissioners: William A. Ayres, Chairman; Garland S. Ferguson, Jr., Charles H. March, Ewin L. Davis, Robert E. Freer.

[File No. 21-298]

IN THE MATTER OF PROPOSED TRADE PRACTICE RULES FOR THE COVERED BUTTON AND BUCKLE MANUFACTURING INDUSTRY

#### NOTICE OF OPPORTUNITY TO BE HEARD

This matter now being before the Federal Trade Commission under its Trade Practice Conference procedure, in pursuance of the Act of Congress approved September 26, 1914, (38 Stat. 717);

Opportunity is hereby extended by the Federal Trade Commission to any and all persons affected by or having an interest in the proposed trade practice rules for the Covered Button and Buckle Manufacturing Industry, to present to the Commission their views upon the same, including suggestions or objections, if any. For this purpose they may, upon application to the Commission, obtain copies of the proposed rules. Communications of such views should be made to the Commission not later than February 8, 1937. Opportunity for oral hearing will be afforded at 10 a. m., February 8, 1937, in the main hearing room, Federal Trade Commission Building, 815 Connecticut Avenue NW., Washington, D. C., to such persons as may desire to appear, and who have made prior written or telegraphic requests to be heard orally. All briefs or other communications received concerning the proposed rules will become part of the public record. After giving due consideration to such suggestions or objections as may be received concerning the proposed rules, the Commission will proceed to their final consideration.

By direction of the Commission.

[SEAL]

OTIS B. JOHNSON, Secretary.

Entered January 19, 1937.

[F. R. Doc. 37-208; Filed, January 22, 1937; 10:51 a. m.]



## SECURITIES AND EXCHANGE COMMISSION.

*United States of America—Before the Securities and Exchange Commission*

At a regular session of the Securities and Exchange Commission held at its office in the City of Washington, D. C., on the 22nd day of January A. D. 1937.

[File No. 43-27]

## IN THE MATTER OF IOWA PUBLIC SERVICE COMPANY

## NOTICE OF AND ORDER FOR HEARING

A declaration having duly been filed with this Commission, by Iowa Public Service Company, a registered holding company and a subsidiary company of Penn Western Gas & Electric Company, also a registered holding company, pursuant to Section 7 of the Public Utility Holding Company Act of 1935, regarding the issue and sale by declarant of \$14,200,000 principal amount of First Mortgage Bonds 3¾% Series due 1967 and ten series of debentures, each series being in the principal amount of \$220,000. Five of such series are to bear interest at the rate of 3% per annum and are to mature one each year on February 1, 1938-1942, inclusive. The other five of such series are to bear interest at the rate of 5% per annum and are to mature one each year on February 1, 1943-7, inclusive. The net proceeds from the sale of such securities are to be used (1) to redeem all of declarant's funded debt except \$1,447,000 principal amount of 5% Debentures due 1968 and various assumed municipal obligations totaling \$31,500, (2) to deposit \$1,050,000 with the Trustee to be held or applied in accordance with the indenture securing the bonds, and (3) for other corporate purposes of the declarant.

It is ordered that a hearing on such matter be held on February 8, 1937, at 10:30 o'clock in the forenoon of that day at Room 1101, Securities and Exchange Building, 1778 Pennsylvania Avenue NW., Washington, D. C.; and

Notice of such hearing is hereby given to said party and to any interested State, State commission, State securities commission, municipality, and any other political subdivision of a State, and to any representative of interested consumers or security holders, and any other person whose participation in such proceeding may be in the public interest or for the protection of investors or consumers. It is requested that any person desiring to be heard or to be admitted as a party to such proceeding shall file a notice to that effect with the Commission on or before February 3, 1937.

It is further ordered that Robert P. Reeder, an officer of the Commission, be and he hereby is designated to preside at such hearing, and authorized to adjourn said hearing from time to time, to administer oaths and affirmations, subpoena witnesses, compel their attendance, take evidence, and require the production of any books, papers, correspondence, memoranda, contracts, agreements, or other records deemed relevant or material to the inquiry, and to perform all other duties in connection therewith authorized by law.

Upon the completion of the taking of testimony in this matter, the officer conducting said hearing is directed to close the hearing and make his report to the Commission.

By the Commission.

[SEAL] FRANCIS P. BRASSOR, *Secretary*.

[F. R. Doc. 37-216; Filed, January 22, 1937; 12:38 p. m.]

*United States of America—Before the Securities and Exchange Commission*

At a regular session of the Securities and Exchange Commission, held at its office in the City of Washington, D. C., on the 12th day of January A. D. 1937.

[File No. 2-2718]

## IN THE MATTER OF PURITAN MILLS, INC.

## ORDER CONSENTING TO WITHDRAWAL OF REGISTRATION STATEMENT ON REQUEST OF APPLICANT

The Commission, having due regard to the public interest and the protection of investors upon the request of the registrant received on January 7, 1937, consents to the withdrawal of the registration statement of the above-named registrant, and to that effect

It is so ordered.

By direction of the Commission.

[SEAL] FRANCIS P. BRASSOR, *Secretary*.

[F. R. Doc. 37-215; Filed, January 22, 1937; 12:38 p. m.]

*United States of America—Before the Securities and Exchange Commission*

At a regular session of the Securities and Exchange Commission, held at its office in the City of Washington, D. C., on the 19th day of January 1937.

[File Nos. 1-592, 1-2344]

## IN THE MATTER OF ALLEN INDUSTRIES, INC. COMMON STOCK, \$1 PAR VALUE

## ORDER GRANTING APPLICATION FOR WITHDRAWAL FROM LISTING AND REGISTRATION

The Allen Industries, Inc., pursuant to Rule JD2 under the Securities Exchange Act of 1934, as amended, having made application for withdrawal from listing and registration on the Detroit Stock Exchange and on the Cleveland Stock Exchange of 246,000 shares of Common Stock, \$1 Par Value; and

The Commission having considered the application and information pertinent thereto, and having due regard for the public interest and the protection of investors;

It is ordered that said application be and hereby is granted, effective at the close of the trading session on January 26, 1937.

By the Commission.

[SEAL] FRANCIS P. BRASSOR, *Secretary*.

[F. R. Doc. 37-214; Filed, January 22, 1937; 12:38 p. m.]

*United States of America—Before the Securities and Exchange Commission*

At a regular session of the Securities and Exchange Commission, held at its office in the City of Washington, D. C., on the 16th day of January 1937.

[File No. 1-2354]

## IN THE MATTER OF NATIONAL SILVER CORPORATION CAPITAL STOCK \$1 PAR VALUE NON-ASSESSABLE

## ORDER WITHDRAWING REGISTRATION OF SECURITIES ON A NATIONAL SECURITIES EXCHANGE

The Commission having instituted a proceeding, pursuant to Section 19 (a) (2) of the Securities Exchange Act of 1934, as amended, to determine whether the registration on the San Francisco Mining Exchange of 2,000,000 shares of Capital Stock, \$1 Par Value, Non-Assessable, of National Silver Corporation shall be suspended or withdrawn; and

After appropriate notice,<sup>1</sup> a hearing having been held in this matter on November 30, 1936, in San Francisco, California; and

The Commission finding, upon the evidence introduced at said hearing, that the issuer has failed to comply with the provisions of Section 12 (b) of said Act, as amended, and

<sup>1</sup> 1 F. R. 2079.



Rule JB1, Form 10 for Corporations and the Instructions supplemental thereto, prescribed under said section, in that the issuer has failed to file with the Commission the information required by Items 10 (a), 11, 12, 13 (a), 13 (b), 14, 15, 16, 17, 26, 30, 31, subdivisions (a), (b) and (c) of Item 34 in the manner and form therein provided; and that the issuer has failed to file with the Commission a balance sheet and applicable schedules for the registrant's fiscal year ended December 31, 1934, certified by an independent public or independent certified public accountant as required by Item 36 of said Form 10 and said Instruction Book; and that the issuer has also failed to comply with Section 13 of said Act, as amended, and Rules KA1 and KA2, Form 10-K and the Instructions supplemental thereto, prescribed under said section, in that the issuer has failed to file with the Commission its Annual Report for the year ending December 31, 1935; all as more fully set forth in the Trial Examiner's report in this matter, which is hereby adopted; and

The Commission being of the opinion, in view of the failure of the issuer to comply in the above respects with the provisions of Title I of said Act, as amended, and the Rules and Regulations thereunder, that it is necessary and appropriate for the protection of investors to withdraw the registration of said Capital Stock, \$1 Par Value Non-Assessable on said Exchange;

It is ordered, pursuant to Section 19 (a) (2) of the Securities Exchange Act of 1934, as amended, that the registration on the San Francisco Mining Exchange of 2,000,000 shares of Capital Stock, \$1 Par Value, Non-Assessable, of National Silver Corporation shall be and the same is hereby withdrawn, effective as of January 30, 1937.

By the Commission.

[SEAL]

FRANCIS P. BRASSOR, *Secretary*.

[F. R. Doc. 37-213; Filed, January 22, 1937; 12:37 p. m.]

*United States of America—Before the Securities and Exchange Commission*

At a regular session of the Securities and Exchange Commission held at its office in the City of Washington, D. C. on the 21st day of January A. D. 1937.

IN THE MATTER OF AN OFFERING SHEET OF A ROYALTY INTEREST IN THE CENTRAL-BENSO "A" FARM, FILED ON JANUARY 14, 1937, BY KENT K. KIMBALL, RESPONDENT

SUSPENSION ORDER, ORDER FOR HEARING (UNDER RULE 340 (A)) AND ORDER DESIGNATING TRIAL EXAMINER

The Securities and Exchange Commission, having reasonable grounds to believe, and therefore alleging, that the offering sheet described in the title hereof and filed by the respondent named therein is incomplete or inaccurate in the following material respects, to wit:

1. In that the number of producing wells and the position of the tract in relation to the field is omitted from Item 13 of Division II;

2. In that there does not appear in Item 3 of Division III any real basis for the so-called "Potential Loss" and the "production per bbls. decline in potential" figures.

It is not shown that the combined potential of the three wells was 2,203 bbls. at any one time.

It is not shown that the production stated actually took place during the period of time that the combined potentials dropped from a total of 2,203 bbls. to a total of 1,676 bbls;

3. In that it is not shown that the difference between the total initial production of the three wells, completed at different times, and the total or combined potential of the three wells at some later date has any direct relationship to the ultimate recoverable oil from the three wells;

4. In that Item 3 of Division III calls for estimated recoverable oil in barrels for the tract and not for future production per royalty acre;

5. In that in the discussion of possible production of the Gorham Horizon, it is stated that: "After a thorough study

of the structure map of the Gorham pool, \* \* \* one can easily see that the Gorham horizon \* \* \* has a chance to produce under this 40 acre lease." From an examination of the structure map and data presented, it would appear that the Gorham horizon has only a very slight chance, if any, to be found productive on this lease;

6. In that there appears to be no real basis at all for estimating recoverable oil from this lease by comparing it with the Mermis lease;

7. In that the text in Item 4 (c) of Division III does not follow the language prescribed by the schedule: "not" used for "now";

It is ordered, pursuant to Rule 340 (a) of the Commission's General Rules and Regulations under the Securities Act of 1933, as amended, that the effectiveness of the filing of said offering sheet be, and hereby is, suspended until the 20th day of February 1937 that an opportunity for hearing be given to the said respondent for the purpose of determining the material completeness or accuracy of the said offering sheet in the respects in which it is herein alleged to be incomplete or inaccurate, and whether the said order of suspension shall be revoked or continued; and

It is further ordered that Charles S. Lobingier, an officer of the Commission be, and hereby is, designated as trial examiner to preside at such hearing, to continue or adjourn the said hearing from time to time, to administer oaths and affirmations, subpoena witnesses, compel their attendance, take evidence, consider any amendments to said offering sheet as may be filed prior to the conclusion of the hearing, and require the production of any books, papers, correspondence, memoranda, or other records deemed relevant or material to the inquiry, and to perform all other duties in connection therewith authorized by law; and

It is further ordered that the taking of testimony in this proceeding commence on the 4th day of February 1937 at 10:30 o'clock in the forenoon, at the office of the Securities and Exchange Commission, 18th Street and Pennsylvania Avenue, Washington, D. C., and continue thereafter at such times and places as said examiner may designate.

Upon the completion of testimony in this matter the examiner is directed to close the hearing and make his report to the Commission.

By the Commission.

[SEAL]

FRANCIS P. BRASSOR, *Secretary*.

[F. R. Doc. 37-212; Filed, January 22, 1937; 12:37 p. m.]

*United States of America—Before the Securities and Exchange Commission*

At a regular session of the Securities and Exchange Commission held at its office in the City of Washington, D. C., on the 21st day of January A. D. 1937.

IN THE MATTER OF AN OFFERING SHEET OF A ROYALTY INTEREST IN THE SKELLY-HUMBLE-ADKINS FARM, FILED ON JANUARY 14, 1937, BY JAMES W. TAIT COMPANY, RESPONDENT

SUSPENSION ORDER, ORDER FOR HEARING (UNDER RULE 340 (A)) AND ORDER DESIGNATING TRIAL EXAMINER

The Securities and Exchange Commission, having reasonable grounds to believe, and therefore alleging, that the offering sheet described in the title hereof and filed by the respondent named therein is incomplete or inaccurate in the following material respects, to wit:

(1) In that the plat, Exhibit A, and the explanatory note following Item 16, Division II, both indicate that Item 2 (f), Division II, is incorrect.

(2) In that the note to Item 16 at the top of page 5, Division II, indicates that the participation set forth in Item 1 is incomplete respecting the well known as "Skelly-Humble #1".

(3) In that Item 2, Division II, says 300 acres are involved in the tract. Exhibit A indicates two tracts—one of 300 acres and one of 20 acres.



(4) In that the legal description of the tract involved is omitted from Exhibit B.

(5) In that the taxes stated in Item 11 (c), Division II, to which the interests are subject are incorrectly shown.

It is ordered, pursuant to Rule 340 (a) of the Commission's General Rules and Regulations under the Securities Act of 1933, as amended, that the effectiveness of the filing of said offering sheet be, and hereby is, suspended until the 20th day of February 1937 that an opportunity for hearing be given to the said respondent for the purpose of determining the material completeness or accuracy of the said offering sheet in the respects in which it is herein alleged to be incomplete or inaccurate, and whether the said order of suspension shall be revoked or continued; and

It is further ordered that Charles S. Lobingier, an officer of the Commission, be and hereby is designated as trial examiner to preside at such hearing, to continue or adjourn the said hearing from time to time, to administer oaths and affirmations, subpoena witnesses, compel their

attendance, take evidence, consider any amendments to said offering sheet as may be filed prior to the conclusion of the hearing, and require the production of any books, papers, correspondence, memoranda, or other records deemed relevant or material to the inquiry, and to perform all other duties in connection therewith authorized by law; and

It is further ordered that the taking of testimony in this proceeding commence on the 4th day of February 1937 at 10:00 o'clock in the forenoon, at the office of the Securities and Exchange Commission, 18th Street and Pennsylvania Avenue, Washington, D. C., and continue thereafter at such times and places as said examiner may designate.

Upon the completion of testimony in this matter the examiner is directed to close the hearing and make his report to the Commission.

By the Commission.

[SEAL]

FRANCIS P. BRASSOR, *Secretary*.

[F. R. Doc. 37-211; Filed, January 22, 1937; 12:37 p. m.]